The Bombay Gazette.

No. 6,835.—New Series. BOMBAY:—FRIDAY, JANUARY 24, 1868.

Annual Subscription in advance...Rupees Fifty Two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For a year in advance, delivered in Town	Rs.	52 0
——— including postage	„	78 0
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Ten lines and under		
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LONG ADVERTISEMENTS.

First insertion	.. 7 As. per line.	
Second Ditto	.. 4 „ „	
Third and succeeding	3 „ „	

In the native languages, double the above.

Domestic Occurrences. Each—Rupee 1.

DOMESTIC OCCURRENCES.

The Charge for notifying a Domestic Occurrence is One Rupee.

MADRAS.

BIRTH.

CLARKE—January 16th, at Poonamallee, the wife of Rev. D. G. Clarke, Chaplain, of a son.

SHIPPING.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE AND GUADUR.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited), under mail contract with Government, despatch Steamers twice a month from Bombay to the Persian Gulf, touching at Kurrachee, Gundar, Muscat, Bunder Abbas, Lingo, Bushire, and Bussorah.

Leave Bombay	3rd & 17th	Leave Bussorah	31st & 4th
„ Kurrachee	„	„ Bushire	„
„ Gundar	„	„ Lingo	„
„ Muscat	„	„ Bunder Abbas	„
„ Bunder Abbas	„	„ Muscat	„
„ Lingo	„	„ Gundar	„
„ Bushire	„	„ Kurrachee	„
Arrive Bussorah	„	Arrive Bombay	„

The S. S. "GOVERNOR HIGGINSON," 644 Tons, 160 H. P., Commander T. Sanders, will be despatched as above, on 3rd proximo, at 4 P. M.

Bombay, 18th January, 1868. W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE British India Steam Navigation Company (Limited), under contract with Government despatch a Steamer with mails, passengers, and Cargo to Kurrachee twelve hours after arrival of the P. and O. Company's Mail Steamers from Suez.

DATES OF DEPARTURE.

From Bombay usually about..... 11th and 25th.
„ Kurrachee do..... 19th and 26th.

The Steam-ship "KURRACHEE," 600 Tons, 120 H. P., Commander A. Cottier, will be despatched twelve hours after the arrival of the next Overland Mail.

N. B.—When the Bag on Mail arrives betwixt 6 P. M. and 6 A. M. the Kurrachee steamer sails punctually twelve hours after, but when it arrives betwixt 6 A. M. and 6 P. M. it is despatched at 7 the following morning; this is to avoid Passengers embarking at night. When the sailing time falls upon a Monday the Steamer is despatched at 7 A. M. on the Monday morning.

Bombay, 18th January, 1868. W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE MALABAR COAST CEYLON MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED), under contract with Government, despatch steamers as above with mails, passengers, and cargo on the following dates:—

Leave Bombay	15	Leave Calcutta	15
„ Carwar	16	„ Bimlipatam	18
„ Mangalore	17	„ Vizagapatam	19
„ Cannanore	18	„ Coconada	19
„ Calicut	18	„ Madras	23
„ Cochin	20	„ Pondicherry	
„ Tuticorin	20	„ Negapatam	24
„ Colombo	20	„ Galle	
„ Galle		„ Colombo	
„ Negapatam	24	„ Tuticorin	26
„ Pondicherry		„ Cochin	29
„ Madras	27	„ Calicut	29
„ Coconada	29	„ Cannanore	30
„ Vizagapatam	30	„ Mangalore	1
„ Bimlipatam	30	„ Carwar	2
Arrive Calcutta	3	Arrive Bombay	4

The Steam-ship "BURMAH," 1,025 Tons, 200 H. P., Commander W. H. Parker, will sail to Coast and Calcutta on 15th proximo.

The Steamer will call at Vingorla on coming and going till further notice.

The Steamers leaving Calcutta and Bombay on the 15th of the month, call at Tuticorin and Colombo.

This route is the most expeditious and economical for passengers for the Neilgherries district, Bangalore, and Madras, who can land at Calicut for Ootacamund, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

Passengers for Rangoon, Akyab or Moulmein can proceed by the steamers of the 15th and transhipp to the Rangoon mail steamer which leaves Madras on the 3rd.

N. B.—Until further notice there will be no steamers leaving Bombay and Calcutta on the 1st of each month for the Coast and intermediate ports.

W. NICOL & Co., Agents.

Bombay, 20th January, 1868

FOR HAVRE.

(To sail about 28th proximo.)

MESSRS. GEORGE SMITH AND SON'S Ship "CITY OF CANTON," 900 tons register, Captain Napier, has excellent accommodation for Passengers and will be despatched as above.

For further particulars apply to

W. NICOL & Co.,
Agents of Ship *City of Canton.*

Bombay, 22nd January, 1868.

NOTICE.—CONSIGNESS of CARGO per Ship "TRAFALGAR," arrived from London, are requested to DESPATCH BOATS at once to take delivery; otherwise the same will be landed by the Captain at the risk and expense of the concerned.

W. NICOL & Co.,

Bombay, 18th Jan. 1868. Agents of Ship *Trafalgar.*

NOTICE.—CONSIGNEES of CARGO per Ship "DULEEP SINGH," arrived from Liverpool are requested to DESPATCH BOATS at once, to take delivery; otherwise the same will be landed by the Captain at the risk and expense of the concerned

W. NICOL & Co.,

Agents of Ship *Duleep Singh.*

Bombay, 18th January, 1868.

NOTICE.—Consignees of Cargo per "JOHN BELLAMY," Calvert, Master, from London, are requested to send off Boats for their Cargo without delay, otherwise the Goods will be landed by the Captain as they come to hand at the expense and risk of the concerned.

Captain Calvert, will not be responsible for the condition of any package after it leaves the Ship's deck.

KENNIE, SCOVELL & Co.,
Agents of the Ship *John Bellamy.*

Bombay, 17th January, 1868.

PATON & CHARLES'

SKIN SOAPS, TOILET SOAPS, WHITE WINDSOR HONEY, Glycerine, Brown Windsor and other Fancy Soaps. In 1-lb. and ½-lb. Bars, Tablets, and POUND PACKETS.

Orders through English Correspondents, or direct, accompanied by instructions for payment in London, immediately attended to.

TUNNEL SOAP WORKS,
148, WAPPING, LONDON, E.

THE "GALLOWAY" PATENT TAPER TUBES FOR STEAM BOILERS.—These Tubes are now being used almost universally in England in the construction of Steam Boilers having either one or two flues. They greatly economise the fuel, improve the circulation, and increase the power of the boiler. They are specially adapted for introduction into old boilers, and are made with such an amount of taper as to allow of this being easily done. These Taper Tubes have been in use upwards of 16 years, and above 30,000 are now at work, and the demand is daily increasing. They can be fixed by any boiler maker, but can only be obtained from the Patentees, who will furnish full particulars and list of firms using the tubes on application. W. & J. GALLOWAY & SONS, Engineers & Boiler Makers, Manchester.

*** Makers of all kinds of Steam Engines, Machinery, Mill Gearing, Boilers, &c. &c.

LIQUOR CARBONIS DETERGENS

Or Concentrated Alcoholic Solution of the Constituents of Coal Tar.

Extract from *Lancet*, December 22, 1866.

Liq. Carbonis Detergens.—We are very sceptical of the value of new remedies, and it was in a spirit of scepticism that we tried the liq. carbonis detergens. It is represented to be a concentrated alcoholic solution of the constituents of coal tar, and to contain all the active ingredients of the tar, to wit, benzine, naphthaline, and phenic acid. The addition of water, with agitation, makes a dutable emulsion, in which tar remains in a state of fine suspension, almost equivalent to solution. Our therapeutical experience of the preparation is very satisfactory indeed. In our hands it has been a most effective agent in the case of various skin diseases, especially of the chronic eczematous class; and one case of psoriasis which had resisted all other kinds of treatment speedily got well under the application of the liq. carbonis detergens. We esteem it a very valuable addition to our list of skin remedies, and worthy of a very extended trial by the profession. In the above classes of disease, and in various others, such as fetid ulcers, &c., the preparation is put into the form of Soap.

PURE COAL TAR SOAP.

(REGISTERED AS SAPO CARBONIS DETERGENS.)

This Soap is unrivalled as a SKIN SOAP,

as proved by abundant medical testimony. By daily use infectious diseases are prevented, and a clear and healthy appearance imparted to the skin.

Sold in tablets at 6d. and 1s. each, by all Chemists. The above are manufactured by the Sole Proprietors,

W. V. WRIGHT AND COMPANY.,

Wholesale and Export Druggists, Manufacturing Chemists, &c.,

SOUTHWARK STREET, LONDON, S.E.

Removed from No. 11, Old Fish Street, E.C.

Established 1667.

Messrs. W. V. WRIGHT & Company, will be happy to forward to the trade, free of all charge, a Monthly Price Current of Drugs, Chemicals, Pharmaceutical and Photographic Chemicals, of their especial manufactures of guaranteed purity.

NOTICES.

MESSRS. BADHAM & COMPANY,

HOSIERS, GLOVERS, AND GENERAL WAREHOUSEMEN

By Appointment,

Apollo House. Bombay.

SUCCESSIVELY appointed by the late EARLS CANNING and ELGIN, and by the present Viceroy and Governor General of India,

His Excellency The Right Hon'ble SIR JOHN MAIR LAWRENCE, G. C. B., K. S. I.

SEASON 67.

Messrs. BADHAM & Co. beg to call the attention of their constituients and non-constituents to the large Shipments landed. The Goods have been selected personally by Mr. BADHAM at the Paris Exhibition and the best European Markets from prize Goods.

HOSIERY DEPARTMENT.

	Rs.	Rs.
BADHAM'S Fine Bro Cotton Socks, per dozen	11	to 31
BADHAM'S Superfine Bro. Cotton Socks	16	„ 18
BADHAM'S Balbriggan Socks embossed Silk	18	„ 24
BADHAM'S Fine Striped and Fancy Socks	16	„ 30
BADHAM'S Spanish Bro. Merino Socks		16
BADHAM'S Superior Grey Merino Socks	16	„ 18
BADHAM'S Superfine Fancy Merino Socks	15	„ 24
BADHAM'S Striped Lisle Thread Socks	16	„ 18
BADHAM'S Fancy and Striped Silk Socks	28	„ 45
BADHAM'S Ribbed Knickerbocker Stockings	3	„ 4
BADHAM'S Celebrated Gauze under Vests	3	„ 4
BADHAM'S Celebrated Silk and Wool Vests	4	„ 5
BADHAM'S Celebrated India Gauze Vests	6	„ 8
BADHAM'S Silk and Wool Pants	7	„ 8
BADHAM'S India Gauze Pants	6	„ 8
BADHAM'S Grey Merino Pants	6	„ 8
BADHAM'S Bathing Drawers Striped and Fancy	2	„ 3

SHIRT DEPARTMENT.

	Rs.	As.
BADHAM'S White Zephyr Shirts per doz. 50, 55, 60, 65		0
BADHAM'S Dress Zephyr Shirts „	75	0
BADHAM'S Pure all Wool Shirts, Shrunk, each	10	8
BADHAM'S Pure Silk and Wool Shirts „	10	
BADHAM'S Pure Cashmere Shirts „	10	8
BADHAM'S Spun Silk Shirts „	12	8
BADHAM'S French Printed Shirts „	70	0
BADHAM'S Spun Silk Sleeping Suits	12	0
BADHAM'S Cashmere Sleeping Suits indispensable	20	0
BADHAM'S Silk and Wool Sleeping Suits	20	0
THE PRINCE OF WALES'S Colored Shirts a new Material	8	8

COLLAR DEPARTMENT.

BADHAM'S Regent and India Collars	Rs.	7 0
BADHAM'S Champion and Belgium	„	7 0
BADHAM'S Calcutta with Tie	„	7 8
BADHAM'S Continental and Olympic	„	7 8
BADHAM'S Pallmall and Shakspere	„	7 8
BADHAM'S West End	„	7 0

FANCY DEPARTMENT.

The Paris Exposition Prize Scarf	Rs.	4 0
The Royal Windsor for Sailors Knot	„	3 0
The Royal Satin Spot	„	4 0

An immense assortment of all the new Scarfs and Ties.

BRACES.

Guyots French Brace	Rs.	2
Guyots Leather Brace	„	3
Guyots Web End	„	2
The Royal Courier Bag	„	8 to 12
The Best Silk Umbrellas	„	12 „ 16
The Brighton Walking Stick	„	2 „ 7
The Prize Cambric Handkerchief	„	18 „ 20
The Prize Colored Cambric	„	14 „ 18
The Hemmed Stitched	„	16 „ 18
White Cambric Handkerchief	„	10 „ 16

JEWELLERY DEPARTMENT.

Gold Solitaires for Gentlemen	Rs.	14 to 20
Gold Link Studs	„	16 „ 30
Gold Collar Studs	„	6 „ 8
Gold Shirt Studs	„	14 „ 30
Gold Scarf Rings	„	8 „ 12
Gold and Ivory Shirt, Wrist and Neck Studs	„	2 „ 6

PIECE GOODS DEPARTMENT.

Tweeds, Silk and Wool Flannel, All Wool Flannel, French Prints, Manchester Prints, Linens, Towelling, Sheeting, Damask Table Covers, Damask Napkins, Royal Turkish Towel.

LANDED per Ship "SOPHIA JOAKIM."

HATS.

CHRISTY'S Black Silk Hats	Rs.	12 8
LINCOLN & BENNETT'S Black Satin Velvet Hats	„	16 0
ELLWOOD & SON'S Black Satin Velvet Hats	„	16 0
ELLWOOD & SON'S Drab Felt Hats	„	8 8
ELLWOOD & SON'S Helmets assorted.		
CHRISTY'S HATS, assorted	„	4 12

BADHAM & Co.
Agents for Ellwood & Son.,

Overland Trunks, Railway Portmanteaus of every description, Leather Bags, Leather Hat Cases, Leather Trunks, Railway Wrappers, and Mauds.

LANDED per P. & O. Steamer "BARODA."

Jouvin's Kid Gloves, made specially for B. & Co. sewn with thread. Doe and Dog Skin Gloves.

For Sale. Thomas's Sewing Machines. Rs. 223.
Apollo House. Bombay.

THE ANCHOR LINEN FACED COLLAR.

ONE RUPEE PER DOZ.

Apollo House. BADHAM & Co.

THE ALLIANCE BANK OF BOMBAY LIMITED.—(IN LIQUIDATION.)—NOTICE is hereby given that a GENERAL MEETING OF SHAREHOLDERS will be held at the Office of the Company in Elphinstone Circle, on SATURDAY the first day of February next, at 12 o'clock, noon, to consider an offer for the purchase of the assets of the Company. Particulars of the same will be furnished to shareholders on application at the Office.

P. E. BENDIR.
DAMODER HEERJEE. } Liquidators.

Bombay, 31st January, 1868.

HOUSE ASSESSMENT FOR 1868.—NOTICE is hereby given that the Municipal Commissioner has this day attached his certificate to the Assessment Books of the Oomerkhady, Mazagon, and Parell Ward.

No appeal against the rates will be heard after the expiration of 10 days' from this date.

ARTHUR CRAWFORD,
Municipal Commissioner for the City of Bombay.

Bombay, Municipal Commissioner's Office, 21st January 1868.

ESTATE OF JEWRAZ RUTTONCEY & Co.—NOTICE is hereby given that a Dividend at the rate of 3 per cent will be payable on and after MONDAY next the 20th instant to all Creditors on the Estate of the above Firm, and of 5 per cent to all Creditors on the Estate of Amirjee Hemjee, on the amount of admitted claims.

Creditors are requested to produce any Vouchers in their possession in substantiation of their claims.

JAMES RANKEN
DORABJEE FRAMJEE PANDAY } Trustees.

Bombay, 15th January, 1868.

GUSTAVE DORE.—Messrs. Thacker, Vining & Co. beg to invite inspection of the various works illustrated by this wonderful artist, consisting of the *Holy Bible*, *Milton's Paradise Lost*, *the Inferno of Dante*, *Blaine, Vivien, and Guinevere*, *by Alfred Tennyson*, *Don Quixote*, *Chateaubriand's Atala*, and other less important books.

CHEAP NOVELS & LIGHT LITERATURE, including the works of *Trollope*, *Bulwer Lytton*, *Grant*, *Cooper*. *Ainsworth*, *G. P. R. James*, *Miss Braddon*, *Dickens*, *Marryatt*, *Lever*, *Edward*, &c. &c.

FRENCH NOVELS, including a supply of *Balzac* just received.

MILITARY WORKS.—The Field Exercise Book, pocket edition and the Musketry Instruction Book 1867 can now be supplied in any quantity.

GREAT TRIGONOMETRICAL SURVEY MAPS, mounted on cloth and folded in case, *each sheet* Rs. 6.

MAUNDER'S TREASURIES, comprising General Knowledge, History, Geography, Biography, Science, Natural History, Botany, and Bible Knowledge, forming a complete Portable Encyclopædia in nine thick volumes, foolscap 8vo whole bound in calf Rs. 90.

*** Each volume can be had separately, price Rs. 10.

Rampart Row. THACKER, VINING & Co.

ST. ANDREW'S LIBRARY.

MISCELLANEOUS DEPARTMENT.

(Full Catalogue available).

THERMOMETERS.

Thermometers for general purposes, with Boxwood scale, each	Rs.	2 0
Thermometers with Silvered scale, graduated as high as 210°, in japanned case, from Rs. 3-8 to		4 8
Maximum Thermometer, Self-Registering, with Metal scale		10 0
Minimum ditto		10 0
Day and Night Self-Registering Thermometer, on Boxwood scale, with Magnet		18 0
Traveller's Thermometer with Ivory scale, in case, 4 inch Rs. 4, 5 inch Rs. 4-8, 6 inch		5 0
Ditto ditto with Silvered Metal scale in morocco case, by *Elliott*, 5 inch Rs. 10, 6 inch		12 0
Circular Thermometer in leather case, watch size, 2 inches in diameter		12 0
Drawing Room Thermometer, Ebony, with Ivory scale, 4 inch Rs. 3, 5 inch 3-8, 6 inch		4 0
Ditto Plain upright, with glass shade and stand for table		18 0

Hygrometers, Rain Gauges, Anemometers, Ozonometers, &c. &c., procured to order; particulars and prices can be supplied on application.

POCKET COMPASSES.

Pocket Compass, in square mahogany case, by *Elliott* 2 to 4 inches square, Rs. 3 to		5 0
Pocket Compass, in electro-plated case, similar to a watch, with leather travelling case, by *Elliott*, 1¼ inch Rs. 12-8, 1½ inch Rs. 15, 1¾ inch		20 0
Pocket Compass, in circular brass case, from Rs. 3 to		5 0
Sun Dial Compass, in brass case, from 2 to 3 inches in diameter, from		5 0
Charm Compass, for clip watch-guard, of gold, from Rs. 8 to		35 0

Rampart Row. THACKER, VINING & Co.

NOTICES.

MR. J. NEUBERG, BOMBAY,

BEGS TO INVITE THE INSPECTION of a large assortment of Goods just landed per "DELAWUR".

MUSICAL BOXES FROM Rs. 10 TO Rs. 600, playing the most Popular English, Foreign and Indian Airs with Bells, Drum and Castanet accompaniments. A large collection of the latest improvements in their mechanical constructions.

BOHEMIAN AND FRENCH GLASS Ware, Porcelain Ware of the best Dresden Manufacture, A rich variety of Vases, Table Ornaments, Flower Glasses, Toilette Sets, Ring Stands, Ornamental, Tea and Coffee Sets, &c. &c.

FANCY GOODS, HAND LOOKING GLASS made to fold in a small compass.

OIL PAINTINGS, GOLD BEADINGS.

TUCKER'S PORTABLE AND PUNKA Reading Lamps fitted up with all extras in a strong Deal Wood Case.

HAIR BRUSHES OF SUPERIOR QUALITY, Powder Puffs and Boxes.

ICE BOXES TO HOLD FROM 4 TO 20 lbs. a most indispensable Article for Railway Travellers.

KNIFE CLEANING MACHINES, WINE Coolers.

OIL CLOTH ESPECIALLY ADAPTED for Piano or Table Covers.

LEATHER CLOTH, GREEN, BROWN and Buff Colours.

STEARIN AND SPERM CANDLES. BAR Soap.

CORN FLOUR IN 1 lb. TINS. COCOA EPPS HOMŒOPATHIC.

DESERT FRUIT CANDIED AND IN Syrup.

DESERT CHOCOLATE. CRACKERS.

WALL PAPERS, 4,000 ROLLS FROM As. 6 to Rs. 4 per Roll.

MEERSCHAUM PIPES AND CHEROOT Holders.

OVERLAND PROVISIONS BY EVERY Mail Steamer.

No. 6, Hummum Street, Fort. J. NEUBERG.

METAL MART, BOREE BUNDER.—Galvanised Corrugated Iron, Cast and Wrought Iron and Lead Piping, Bar Iron, Boiler Plates, Angle and T. Iron, Cast and Sheer Steel, Steam and Hand Cranes, and Grab Winches, Steam and Hand Pumps, Steam Engines from 8 to 16 H. P., Leather Belting Contractors' Plant, Ornamental Cast Iron Gates, Railing, and Verandahs. Estimates furnished for all kinds of Machinery and Iron Work.

W. NICOL & Co.

NOTICE is hereby given that on SUNDAY, the 26th January 1868, at 10 A. M., will be sold by Public Auction, by the Executors, the household Furniture consisting of Tables, Chairs, Couches, Glassware, Earthenware, Surgical instruments, Medical Books, Jewels, &c., &c., belonging to the Estate of the late Doctor Philipe Moraes at his residence, No. 120, situated at Ghuy Warree in Gavel.

On FRIDAY, the 31st idem, at 4 P. M., the said House No. 120, will be sold also by Public Auction, but if any purchaser wishes to buy the same by private sale preference will be given to a reasonable offer.

GREAT INDIAN PENINSULA RAILWAY.—ELECTRIC TELEGRAPH—NOTICE.—TELEGRAPH SERVICE between Calcutta and Bombay by the GREAT INDIAN PENINSULA and EAST INDIAN RAILWAY TELEGRAPH.

The Public are hereby informed that from the 1st February next messages will be received for transmission at Bombay for Calcutta and at Calcutta for Bombay at a through service rate of Rs. 4 annas 8 per group of 20 words and an additional charge of Rs. 2 for every half group of 10 words in excess.

Messages will also be received for transmission from any station to any station on either lines.

Any further information can be furnished on application to the undersigned or at any of the stations of the East Indian and G. I. P. Railway lines.

JOHN BLACKWELL,
Telegraph Superintendent.

Byculla, 21st January, 1868.

NOTICE.—Sealed Tenders will be received by the Marine Storekeeper, at the Bombay Dockyard, up to 12 o'clock of the 31st January, 1868, for the supply, by Contract, specified in the Schedule, for one year, from 1st April 1868 to 31st March 1869.

Tenders to be superscribed Tenders for the Supply of Miscellaneous Articles.

Tenders will not be received after the hour named.

Tenders must show a rate for each and every article comprised therein.

Parties may tender for one or as many complete classes as they please, but not for a portion of a class.

Each tender before being opened must be accompanied by the requisite deposit in Cash.

Persons desirous of undertaking the Contract can obtain, on application at this Office, printed Forms of Tenders, Schedules of the Articles to be supplied, and any other information they may require in connection with the Contract.

GEO. T. ROBINSON,
Commander I. N., Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 20th December, 1867.

SELLING OFF.—Messrs ROGERS & Co beg to notify for the information of their constituents, and the Public generally, that owing to the winding up of their business, they will from this date, discontinue to dispense prescriptions or supply goods on credit.

They have now on hand an extensive and well selected stock of DRUGS, PATENT MEDICINES, CHEMICAL APPARATUS, FARINACEOUS PREPARATIONS, PERFUMES, SOAPS, TOILET REQUISITES, TOBACCOS and Sundries, which they will sell off *(for cash only)* at considerably reduced prices.

Messrs. R. and Co.'s business having been so long established, they deem it unnecessary to make any remark as to the quality of the goods they offer for sale.

They take this opportunity of returning their best thanks to those who have so kindly given them their support during the many years they have carried on business in this country, and trust that the advantage which their reduced prices now offer, will ensure a speedy clearance of their remaining stock.

Orders from outstations accompanied by a remittance will be promptly attended to.

In conclusion, Messrs. R & Co. respectfully request that all monies due to the firm be paid as early as possible.

22 Rampart Row, Bombay, 1st January 1868.

D. S. KEMP & Co.,

PHARMACEUTICAL CHEMISTS,

5, ELPHINSTONE CIRCLE, BOMBAY.

(Next to Messrs. FORBES & Co.)

Under the management of D. S. KEMP, eight years partner in the Firm of

ROGERS & Co.

PHARMACEUTICAL CHEMISTS.

NOW DISSOLVING PARTNERSHIP.

THE business being specially organized for the dispensing of prescriptions, and the importation and the manufacture of pure drugs, chemical and pharmaceutical preparations, every appliance has been provided both in the laboratory and dispensing department to insure correctness and rapidity in compounding medicine, and so facilitate the preparation of remedies of guaranteed purity.

The dispensing of prescriptions is carried on by a staff of trained assistants under the immediate supervision of the manager, and is controlled by a system of check which, if overlooked to think, will secure public confidence.

The long attention which the manager has devoted to the fitting up of MEDICINE CHESTS in this country will enable D. S. K. & Co to offer a selection of these invaluable requisites more varied than any hitherto available, and the little book, supplied with each Chest (D. S. K.'s Medicine Chest Companion) will fully explain the use of each remedy.

AERATED WATERS.—An inspection of their manufactory is invited. An improvement has been introduced by which uniformity of pressure is ensured, and escape of gas while bottling prevented.

Filtration, treatment with Charcoal and *tempering of the* water, are carefully provided for.

INVALIDS' AND INFANTS' FOODS.—D. S. K. & Co have been entrusted with the Agency for Messrs. ALEX. ROBB & Co.'s Biscuits, regular supplies of which are received Overland. The various Foods, Cocoas, &c. from time to time recommended are always kept in stock.

WINES, SPIRITS, &c.—These being specially for invalids' use are necessarily of the choicest qualities A list of the brands in stock will from time to time be issued.

PERFUMERY, and Sundries strictly connected with Medicine are kept only of the very finest qualities.

The attention of suburban residents is respectfully called to the following Post Office arrangements which will facilitate and expedite the execution of any orders that may be sent to D. S. K. & Co. from Byculla, Malabar Hill, Parell, Mazagon, Colaba, &c. Prescriptions transmitted in this manner will be dispensed and forwarded *at once*

Prepaid Letters posted in any Street letter box in these districts.

Before 7-45 A. M. will be livered in the Fort at 10					A. M.
Do. 9-45	do.	do.	do.	11-30	do.
Do. 11-15	do.	do.	do.	12-30	P. M.
Do. 12-15	P. M.	do.	do.	2	do.
Do. 1-45	do.	do.	do.	5	do.
Do. 4-45	do.	do.	do.	8	A. M.

The manager trusts that those to whom he was known as a member of ROGERS and Co.'s firm will continue to favor him with their patronage, and begs to assure them that their wants shall always meet with the same attention as he formerly gave them in that business.

5, Elphinstone Circle; next to Messrs. FORBES and Co., Bombay.

HOUSES, &c., TO LET.

TO BE LET, until the end of the next Monsoon with immediate possession, a well furnished house situated in one of the most pleasant positions on the west side of Malabar Hill close to the sea. For further articulars apply to "D. C. G." at the office of this paper.

TO LET.—AIRY AND COMMODIOUS OFFICES on the basement and upper floors of the building occupied by the undersigned, in Elphinstone Circle, and facing the harbour. The upper floor is excellently adapted for dewelling appartments, kitchens, &c., being attached. RITCHIE, STEUART & Co.,

Bombay, 30th January, 1868.

TO BE LET.—A VERY LARGE AND COMMODIOUS FOUR STORIED BUILDING, No. 1, situated in Elphinstone Circle, facing the Custom House and half way Town Hall, well suited for Office, Godown, and dwelling purposes. For further particulars and terms apply to Mr. TRICUMJEE VELJEE, at Musjeed Bunder at Messrs. Tricumjee Veljee & Co. or Sassoon's Buildings, Apollo Street, Fort.

TO BE LET.—A large and Commodious four-storied building No. 3 situated in the Elphinstone Circle facing the Custom House well suited for Office, Godown and dwelling purposes. For further particulars and terms of rent apply to the undersigned at his Bungalow, Malabar Hill, between 7 and 11 A. M. or in the Office of Messrs. William Nicol & Co. between 3 and 5 P. M.

ચા કેશવજી નાએક.

i. e. KESSOWJEE NAIK,

NOTICES.

GOVERNMENT ICE HOUSE, No. 2, APOLLO STREET.—Hours for delivery of Ice, from 6 A. M., until 6 P. M., during the week, and from 6 until 10 A. M., Sundays.

Depot at Malabar Hill.

IN CASES OF ILLNESS, ICE MAY BE HAD AT FORT ICE HOUSE, AT NIGHT.

THE AKOLA EXHIBITION opens on 27th of January, the distance from Bombay is 362 miles per G. I. P. Railway. European visitors may reckon upon receiving every accommodation, for the Committee have engaged the proprietor of the Byculla Hotel to provide every one necessary that will conduce to their comfort, the cuisine will be under the supervision of one of the best Cooks in Bombay. Breakfast at 9, Tiffin at 1, Dinner at 7, will be served in a commodious building near to the Exhibition and in which sleeping accommodation will be provided for visitors. Terms will be as moderate as is consistent with the accommodation, Wines will be Cutler, Palmer & Co's., Beer of Ind, Coope, Bass and Allsopp's.

JEEWUNJEE HORMUSJEE GUZDUR,
Proprietor of Byculla Hotel.

NOTICE TO PRINTERS.—TENDERS are hereby invited for the printing of Forms in use in the Municipal Offices.

Tenders should be sent in on or before the 31st instant, addressed to A. T. CRAWFORD, Esq., C.S., Municipal Commissioner for the City of Bombay, and superscribed "Tenders for the printing of Forms."

Particulars of the Tender may be learnt, and specimens of the Forms seen, on application at the Office of the undersigned.

The Commissioner does not bind himself to accept any or the lowest tender.

By order of the Municipal Commissioner,
H. B. VICCAJEE,
Assist. Municipal Commissioner for the City of Bombay.

Assist. Municipal Commissioner's Office, Bombay, 22nd January, 1868.

CUTLER, PALMER & Co.

WINE MERCHANTS.

Established in London and Bordeaux in 1815 *and in Bombay in* 1842.

REPRESENTATIVES.

In China, Calcutta, Madras, Colombo, Mauritius, New York, New Zealand, Manilla, New Orleans, Buenos Ayres, Rio de Janeiro, Monte Video, &c.

WE beg respectfully to solicit the commands of MESSRS, GENERAL MERCHANTS, and EUROPEAN RESIDENTS OF WESTERN INDIA, &c. &c. for our WINES, SPIRITS, and CORDIALS. Our business in Europe has for the last FIFTY YEARS been confined to the Wine trade, and being Shippers on the London and Bordeaux market, we claim to be in a position to meet the requirements of connoisseurs; superior to all competing Agencies in Bombay.

We subjoin our LIST OF SELECTED WINES for this Market, and beg to intimate:—

1st. That we cannot execute orders for less than 1 dozen quarts, or 2 dozen pints of either one of them; Liqueurs excepted; these in not less quantities than ½ dozen pints or quarts.

2nd. That our Wines and Spirits are procurable from every respectable Parsee Shopkeeper in Bombay and at Out-stations; they, however, fix their own selling prices.

3rd. That our quotations are for delivery from our Godowns, and that we do not take the risk of subsequent breakage. Nor can we undertake to deliver Wines, &c. in Bombay.

4th. That samples must be paid when applied for.

CLARETS.

We consider most wholesome Wine for India.

	per doz. Qts.	Pts.
A 1—Chateau Latour or Mouton Labelled & Branded	Rs. 30	Rs. 16
No. 1—Rauzan, Black capsule,	do. „	25 „ 13½
„ 2—Leoville, Blue capsule,	do. „	21 „ 11½
„ 3—Larose, Yellow capsule,	do. „	18 „ 10
„ 4—St. Julien, Green capsule,	do. „	16 „ 9
„ 5—Medoc, Red capsule,	do. „	15 „ 8½
„ 6—Medoc, White capsule,	do. „	13 „
Sauterne, Red capsule,	do. „	20 „

BURGUNDIES.

Very choice Wines.

Chambertin, Labelled and Branded	Rs.	32
Nuite, ditto	„	26
Macon, ditto	„	21

CHAMPAGNES.

The finest that can be shipped.

Finest Dry Sparkling, Labelled & Branded,	Rs.	36	Rs. 19
Fine Sparkling, ditto	„	31	„ 17
Good Sparkling, ditto	„	26	„ 14

GERMAN WINES.

Of our own Selection.

Nonpareil Hock and Moselle, Sparkling, Gold foil, Labelled and Branded	Rs.	36 Rs. 19
Muscatel do. and do., 1st quality, Silver foil	„	31 „ 17
Moselle Still, Marcobrunner	„	34 „ ...
„ „ Braunberger, do	„	26 „ ...
Hock, „ Johannisberger	„	36 „ ...
„ „ Forster Traminer	„	34 „ ...
„ „ Rudesheimer, do	„	26 „ ...
„ „ Hocheimer, do	„	23 „ ...

(Lower qualities can be shipped, but are not recommended.)

SHERRIES.

Specially selected for tropical consumption. Qts.

Amontillado, very choice and superior	Rs.	32
Oloroso—very old—in bottle	„	30
Amoroso, very choice, fine flavored, soft, pale	„	28
Sherry, No. 1, Green seal, full bodied, gold color, dry.	„	22
do „ 1, Blue seal, pale and dry	„	22
do „ 1, Brown seal, very light gold and dry	„	22
do „ 2, Yellow seal, pale and dry	„	18
do „ 3, White seal, a good Dinner Wine	„	15
Marsala, Virgin	„	15
Madeira, East India	„	33

PORTS.

1st quality, Black seal—an invalid's Wine	Rs.	24*
2nd do Red seal—a good sound Wine	„	20*

SPIRITS.

These are protected by "Betts" Patent Trade Mark Capsules and our own Labels, to imitate either of which is Felony.

Very Superior Old Pale Cognac, No. 1. Black Capsule	Rs.	32
Superior P

COMMERCIAL INTELLIGENCE.

THE SHARE MARKET.

THURSDAY AFTERNOON.

BOMBAY DAILY BILL AND STOCK LIST.

BANKS

Subscribed Capital	Nominal Value of Sh.	Paid up	Dividend.	Names.	Rates.
	Rs.	Rs.	pr.		
3,140,000	1,000	1,000	8	Bank of Bengal ..	7,000 prshare
1,000,000	1,000	1,000	8 p. ct.	Bank of Bombay..	55 per share
1,000,000	500	275	....	Ditto Ditto New	400 per share
4,000,000	250	100	....	Bombay Tres. Bank.	160 per share.
2,000,000	250	200	9 p.s.	Bombay Trading & Banking Association	38 per share.
2,500 000	200	1	....	Brokers Banking Company	68 per share
1,000,000	100	1 0	nil	Central Bank	3 per share
800,000	250	0	5	Chartered Bank of India A. & China	15 per share.
800,000	200	25	13½	China Bank	6 per share.
700,000	200	250	12½	Chartered Mercantile Bank of India London & China	33 p ct prem
1,600,000	250	200	12	Comptoir d'Escompte d'Paris	Nominal.
1,000,000	200	500	9	Delhi and London ..	No quot
500,000	500	200	....	Indian Peninsular London & China	17
3,750,000	200	1,000	12	Madras Bank	185 p. 63 p. cent. ision
1,000,000	1,000	125	p ct.	National Bank of India	190 to 130
500,000	250	250	10	Oriental Bank Co	75 p. share
2,000,000	200	200	....	Royal Bank of India	82 p. s shr
..	250	100	....	Guzerat Bank	60 pd. pm.

SHIPPING COMPANIES.

800 000	3,000	3,000	....	Bombay Ship Co.....	1,900
240,000	2,500	2,000	25	Bombay and Persian Steam Nav. Co...	575 per share
320,000	5,000	1,500	....	Bombay and Bengal Steamship Co....	5,475 per share
120,000	4,000	3,000	....	Prince of W. Ship Co	1,100 per share
150,000	50	500	....	Vegas Paient Ship & Foundry Co.....	12½ per share
....	2,000	1,100	25 p.	Fenaley Co.....	
....	151	3,000	2	Union Shipping Co Limited.	110 per share

FINANCIAL ASSOCIATIONS.

....	400	100	15	Bengal Credit Mob	76 per sh.
1,200,000	400	120	....	Financial Asso. of India and China	384 p. shar.

LAND COMPANIES.

2,000,000	10 00	7,000	....	Back Bay Reclamation Co.	295 per share
1,000,000	1,000	1,000	30 p.s.	Elphinstone Land Co....	515 p.sh
1,800,000	1,000	400	....	New Do.	50 p.sh
2,000,000	10,000	2,000	....	Frere Land Co. ..	90 to 95 p.sh
110,000	2,000	900	....	Mazagon Land and Investment Co...	Noquotation
100,000	5,000	4,000	....	Mazagon Land and Reclamation Co.	500 per share
....	2,000	1,100	25 p.	Port Canning.. ..	225 p. s.
3,180,000	10,000	6,500	....	Colaba Land Co...	940 per share

EXCHANGE.

On	Terms.	Rates
London Banks.. ..	4 months sight	1s. 10 5/16d.
Do. Credits..	4 Do. do..	1s. 11 1/16d.
Do. Documents..	4 Do. do..	1s. 113/8d to 1s. 11¼d.
Calcutta.... ..	At sight	100¾.
Do.	30 days sight ..	99¾.
Do.	60 Do. do. ..	99¼.
Madras	30 Do. do. ..	1 dis.
China..	90 days sight ..	219.

GOVERNMENT SECURITIES.

Government Securities		6 per cent.
ercantile Bills		8 do.
Four per cent. Do.'s	1835-36	} 92
.. ..	1842-43	
.. ..	1854-55	
Five per cent. Co 's Rs. Loan	1836-37	107¼
Five per cent. Public Works Loan	1851-55	104
Five and a half per cent.	.. .. ..	112¼
Municipal 6 per cent. Loan	.. .. ..	111½

BANK OF BENGAL.

Government Securities	7 per cent.
Mercantile Bills	10 do.

PRICES OF BULLION, &c.

Sovereigns each	Rs. 10-8-0
Bank of England Notes	.. 10-4
Spanish Dollars	.. 2|5
Cur ncy	.. 2|0
Mexican Dollars	.. 2|0
German Crowns	.. 3|0
Five-franc Pieces	.. 223
Bar Silver	.. 108-8
Gold Leaf	.. 18-1
Bar Gold 10 oz. English	.. 10-9

DAILY COTTON MARKET REPORT.

BOMBAY, 23RD JANUARY, 1868.

		PER CANDY.
Comrawuttee ..	Old	} 130 to 132
Akote	.. ..	
Khandeish	.. ..	} 128 to 130
Barsee	.. ..	
Dholleras	.. ..	} 135 to 137
Bhownuggur ..	.. ..	
Hingunghaut ..	.. ..	135 to 140
Broach	.. ..	135 to 138
Veeravul	.. ..	115 to 122
Vingorla	.. ..	130 to 132
Campta	.. ..	130 to 132
Dharwar Sawginned	.. ..	140 to 145
Comrawuttee ..	New	} 155 to 157
Akote	.. ..	
Ready Sales ..	.. ..	575 Candies
For delivery ..	.. ..	600
Market Quiet.		

MILITARY.

ARRIVALS.—JAN. 23.

Kearney, Assistant Surgeon, on duty, from Amnesley Bay.
Mashows, Captain, Bengal Staff Corps, Assistant Commissioners, to appear before Medical Board, from Jhansee.
Hodgson, Lieutenant Colonel, Acting Pension Paymaster, on duty, from Rohilkhand.
Thorry, captain, 109th L. I., on duty, from Dinapore.
Ashburner, Lieutenant Colonel, 12th L. C., on duty, from Deesa
Ashburner, Lieutenant Colonel, Unattached, on leave, from Ahmednuggur.

DEPARTURES.—JAN. 23.

Wood, Lieutenant, 103rd Fusiliers, on duty, to Deololee.
Langley, Lieutenant, 3rd Dragoon Guards, on duty, to Khandalla.
Tremenheere, Major General, Chief Engineer, on duty, to Kurrachee.

SHIPPING.

DAILY FREIGHT REPORT.—23RD JAN.

PORT.	COTTON.	SEED.
To London.. ..	£3 0 0 to £3 7 6 p. t.	£2 0s. Nom.
.. Liverpool ..	£3 10s. 0d. to £3 12 6	£2 2s. 6d.
By Overland Route	£5 10s. 0d. to £6 0 0	....
To China	Rs. 14 per bale.	....
.. Mauritius ..	No business.	....

ARRIVALS.

Date.	Vessel.	Commander.	From.
Jan. 22.	Ellora (s) ..	Ward ..	Kurrachee, Jan. 19.
	Agamemnon ..	Marder ..	Kurrachee, Jan. 19
23.	Welcome ..	Jones ..	Hongkong, Nov. 28.

DEPARTURES.

Date.	Vessel.	Commander.	Destination.
Jan. 23.	Stad Assen ..	Boer ..	Hongkong.

The following vessels obtained their port clearances yesterday :—
Ship *Jessie Gilbert*, J. Stapleton, bound to Abyssinia.
Ship *Hydaspes*, J. Baker, bound to Nicobar Island.

THE
"BOMBAY SATURDAY REVIEW"
IS
Published every Saturday Evening.
TERMS OF SUBSCRIPTION
Post Edition .. Rs. 23 4 per Annum (in Advance).
.. .. .. 2 8 per Month.
Town Edition .. .. 20 0 per Annum (in Advance).
.. .. .. 2 0 per Month.
RATES OF ADVERTISING.
Five lines and under .. Rs. 4 0
Sixth and succeeding lines, each 0 6
Printed and Published at the *Bombay Gazette* Office Meadow Street, Fort, Bombay.

POSTAL NOTICES.

EXTENSION OF TIME IN POSTING OVERLAND LETTERS.—The Post Master being frequently unable to obtain early intelligence, on Overland Mail days, of the anticipated time of arrival of the North East Mail Trains, upon which the departure of the Suez Steamer depends, and having in consequence no means of giving the public timely notice of unavoidable detentions of 2 or 3 hours, it is hereby notified that whenever the departure of the Suez Steamer is obliged to be put off, notices will be sent to the Secretariat, Chamber of Commerce and the Public Journals in the Fort, and one will be hung up conspicuously outside the Post Office gates for general information. To give the public the advantage of posting letters of importance to the latest hour, when such minor detentions occur, the Mail boxes will be kept open for *fully prepaid* letters upon which the after-time fee is affixed, to within 15 minutes of the departure of the Mail Vans notification of which will be obtained at the Post Office.

OCEAN MAILS.

The following Ocean Mails will be made up and despatched at the time named :—

	Date of departure.	Mail will close	An after Packet will be made.
China	13th and 30th.	5 P. M. previous evening.	7 A. M. on the day of departure.
Ceylon			
Penang			
Singapore			
Hongkong			
Cape of Good Hope..			
Mauritius	18th.	Ditto.	Ditto.
Natal			
Reunion			
St. Helena			
Muscat			
Persian Gulf	3rd and 17th.	12 noon on the day of departure.	None
Bussorah			
England			
Aden			
Mangalore	Every Saturday.	1 noon on the day of departure.	None.
Cochin			
Calicut			
Cannanore			
Tellicherry			
Kurrachee	18 hours after the arrival of each Overland Mail.		None.

BANGHY PARCELS.

Distance (miles).	Weight not exceeding 20 Tolahs.	50 Tolahs.	100 Tolahs.	Per 100 Tolahs beyond.
	Rs. As.	Rs. As.	Rs. As.	Rs. As.
Not exceeding 30	0 4	0 8	0 12	0 1s
.. 60	0 8	1 0	1 8	1 2
.. 200	0 12	1 8	2 4	2 4
.. 1000	1 0	2 0	3 0	3 0
Above 1000	1 8	3 0	4 12	3 1

NEW ADVERTISEMENTS.

NOW READY.
THE ABRIDGED EDITION OF
THE BOMBAY
ALMANAC & DIRECTORY
FOR
1868.
PRICE RUPEES 1½.

NOW READY
AT THE
"BOMBAY GAZETTE" PRESS,
THE BOMBAY
ALMANAC & DIRECTORY
FOR
1868.
PRICE RUPEES 8; BY POST RUPEES 8½

TO BE PUBLISHED,
WITH THE CO-OPERATION OF THE MUNICIPAL COMMISSIONER, AND PERIODICALLY AS THE BUSINESS OF THE MUNICIPALITY MAY DETERMINE,
THE BOMBAY
MUNICIPAL RECORD
FOR
1868.

THE great importance and rapid increase of municipal business, as well as the wide-spread interest felt by the public in all matters relating to the Municipality since the passing of the Act of 1865, point to the necessity of publishing the Municipal business in a more convenient and systematic form than that presented by the files of a daily newspaper or the documents disjointedly issued from the Municipal office. At present neither the Justices nor the public can refer without much trouble to the past business of the Municipality, and it is in no place within their hands an easy means of reference to current affairs (and, it is hoped, to remunerate the projector, as well) that "The Municipal Record" has been designed.

"The Municipal Record" will contain a full report of the meetings of the Bench of Justices, (the speeches to be previously revised as far as possible by the speakers themselves); all papers which may be issued by the Municipal Commissioner and officers of the Municipality generally; and in fact every scrap of information (such as the recent opening of the Null Market, and the present strike of the Butchers) relating to the Municipality. The publication will be a kind of local municipal "Hansard" with this difference that, in addition to the regular proceedings of the Bench of Justices, it will contain no file of the papers published during each year and the miscellaneous business of the municipality generally.

The page will be of the same size as a page of Chambers's Journal. The date of periodical publication will depend on the Bench meetings and the issue of municipal documents. Its parts may be published twice in a month, or monthly, or not for two months as the circumstances named determine. It will be a leading object to issue the proceedings of each Bench meeting within a few days after the meeting has taken place.

At the end of the year a carefully prepared Index will be issued and the volume may be bound and preserved for future reference. It is impossible to predict the size of the volume, but it is expected that it may run to 300 or 400 pages.

The price of the work will be Rupees Twelve perannum, which on an average is equal to only one Rupee per month—a small sum for so great a boon.

It is proper to state that though the work will be published with the sanction and co-operation of the Municipal Commissioner, the Municipality has no pecuniary risk or interest in it.

Orders for the work by the Justices and the general public will be registered at the "Bombay Gazette" Press, by the proprietor of which it has been projected.
Bombay Gazette Press, 7th January 1868.

THE INDIAN TRAVELLERS' GUIDE FOR JANUARY.

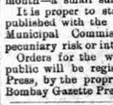
PRICE—EIGHT ANNAS.

CONTENTS :—

MAP OF INDIA.
Index to Railway Stations
Index to Places by Steamer and Dak
Introduction
RAILWAY TIME TABLES :—
Great Indian Peninsula Railway
Bombay, Baroda, and Central India Railway
Jubbulpore Extension Railway
Scinde Railway
Punjaub Railway
East Indian Railway
Eastern Bengal Railway
Calcutta and South Eastern Railway
Great Southern of India Railway
Indian Branch Railway
Delhi Railway.
Madras Railway
STEAM NAVIGATION COMPANIES :—
P. and O. Co.
Bombay and Bengal S. S. Co.
Messageries Imperiales
Austrian Lloyds
Euphrates and Tigris Steam Navigation Company
British India Steam Navigation Company
Bombay Coast and River Steam Navigation Company
China Steamers
Indus Steam Flotilla
Punjaub Steam Flotilla.
Irrawady Flotilla
India General Steam Navigation Company.
DAK COMPANIES :—
Agra and Assecot Mail Carts
Bombay and Central India Transit Agency.
North Western Dak Company
Inland Transit Company.
Purneah and Darjeeling Transit Company.
David's Horse Carriage Dak
Delhi and Umritsar Dak
Punjaub and North Western Company
Commercial Transport Association Company
Authorized rates of Carriage in the Punjaub.
Victoria Horse Dak.
Oudh Horse Dak Company.
ROUTES BY STEAMERS.
ROUTES IN THE BOMBAY PRESIDENCY, &c.
ROUTES IN THE CENTRAL PROVINCES.
LIST OF TRAVELLERS' BUNGALOWS ALONG THE TRUNK ROADS OF WESTERN INDIA

Published at the *Bombay Gazette* Press.

STEAM TO SUEZ.



THE Peninsular and Oriental Steam Navigation Company's Steam Ship "CARNATIC," (1,776 Tons and 40 H. P.,) Captain G. DUNDAS, will be despatched for Aden and Suez on WEDNESDAY, the 29th Jan., at 3 P. M., from Mazagon, carrying Mails and Passengers for England.

No Cargo will be received on board after Sunset on the day previous to sailing.

Parcels will not be received in this Office after 5 P. M. on 27th. It is requested that all heavy Baggage be sent to the Company's Dockyard at Mazagon before 10 A. M. on Wednesday, the 29th inst., in order that it may be weighed and labelled before being sent on board.

A large Boat will be provided for the conveyance of Passengers to the Steamer, and will leave the Mazagon Bunder at 3 P. M. precisely on the day of sailing.

G. F. HENRY, Superintendent.
P. & O. S. N. Company's Office, Bombay, 22nd January 1868.

STEAM TO POINT-DE-GALLE, PENANG, SINGAPORE, AND HONGKONG.

THE Peninsular and Oriental Steam Navigation Company's Steamship "EMEU," (1,538 Tons and 300 H. P.) Captain G. N. HECTOR, will be despatched for the above Ports on THURSDAY, the 30th January at 9 A. M., from Mazagon, taking also Cargo and Passengers for Madras and Calcutta.

No brokerage will be allowed on any chest of Opium for which receipt is not in the Company's Office by 11 A. M. on 28th instant, and no Cargo will be received on board, after Sunset on the day previous to sailing.

G. F. HENRY, Superintendent.
P. and O. S. N. Company's Office, Bombay, 22nd January 1868.

FOR SALE, a double barrel Pritchett RIFLE, 16 bore, in good order, with shell, conical and spherical Moulds. Priced low as the Owner is leaving India. Apply to Mr. T. EDWARDS, Gun Maker, 12, Rampart Row.

NOTICE.—170 Tons Moulmain TEAK LOGS will be sold by Public Auction at Tank Bunder, on SATURDAY, the 8th February, on account of RAMCHUNDER SEWAJEE the first purchaser, unless the same be previously taken delivery of.
RITCHIE, STEUART & Co

UNION SHIPPING COMPANY (LIMITED).—(IN LIQUIDATION). A FIFTH DISTRIBUTION of the Assets of the above Company at the rate of Rupees Two hundred and fifty per share will be payable to the Shareholders, on and after THURSDAY, the 30th instant, at the Office of the London, Asiatic and American Company (Limited) Elphinstone Circle.
For the London, Asiatic and American Company (Limited).
A. E. ASHLEY,
Manager for the Liquidator.
Bombay, 24th January 1868.

THE ARMY AND NAVY
DRINKING CUP
AND
REVERSIBLE WINE CUPS
(The Wine Cups closing into the Drinking Cup.)

PRICES.

IN EXCELLENT WHITE HARD METAL ELECTRO-SILVERED THROUGHOUT
(not Gold Electro Plated) and with perfectly plain surface
The two in case complete, Rs. 14.

IN CLEAR RINGING BEST GERMAN SILVER ORNAMENTED
Exterior richly Electro Silvered and all interiors Pure Gold Electro Plated.
The two in superior case complete, Rs. 32.

IN HALL MARKED PURE SILVER ORNAMENTED
And all interiors Pure Gold Electro Plated.
The two in beautiful case complete, Rs. 120.

FOR THE FIELD, FOR SHIKAREE, FOR THE CAMP, FOR BOARD-SHIP, FOR THE TRAVELLER, FOR THE DINING TABLE, AND FOR GENERAL UTILITY THIS ADAPTATION IS UNEQUALLED BOTH FOR ELEGANCE AND ECONOMY.
A full description and illustration sent free by post on application
BOMBAY, SOUNDY & Co., RAMPART ROW.

NEW ADVERTISEMENTS.

NOTICE.—A GENERAL MEETING OF THE SHAREHOLDERS of the 8th BOMBAY LAUDABLE SOCEITY, will be held at the Office of the undersigned, on THURSDAY, the 30th instant, at half-past three in the afternoon, for the purpose of electing another Director in the room of G. M. Stewart, Esq., resigned.
W. NICOL & Co.,
Secretaries and Treasurers.
Bombay, 23rd January, 1868.

MANILLA CIGARS AND CHEROOTS.

VEGUERO.
IMPERIALE COLORADO.
REGALIA DE PREMIER.
(The above are of a VERY CHOICE BRAND, *rarely obtainable* and never before offered in Bombay).
No. 2 CHEROOTS AND CIGARS.
No. 3 AND No. 5 CIGARS, of the usual superior quality.
HAVANNAH CIGARS, of the same approved quality as formerly.
Recently received, and on sale by
TREACHER & Co. (LIMITED).

ART EXHIBITION.
COMMITTEE.

The Hon'ble B. H. ELLIS, C.S.—*President*,
The Hon. L. H. Bayley.
The Hon. J. Gibbs.
The Hon. G. Foggo.
The Hon. A. Brown.
The Hon. Framjee Nusserwanji.
The Hon. Munguldass Nathoobhoy.
General Tremenhere, R.E., C.B.
Rev. J. Wilson, D.D.
Sir Jamsetjee Jejeebhoy, Bart.
Major Hassard.
Capt. Hancock, R.E.
Capt. Finch, R.E.
Doctor Bhau Dajee.
" Reid.
" Birdwood.
A. T. Crawford, Esq., C.S.
Major Waddington.
J. Higgins, Esq.
J. L. Kipling, Esq.
J. Griffiths, Esq.
G. W. Terry, Esq.
G. T. Molecsy, Esq.
R. Procter, Sims, Esq.
W. Emerson, Esq.
G. M. Stewart, Esq.
Kandass Muncharam, Esq.
W. Paris, Esq.
H. Rivett-Carnac, Esq.
Dossabhoy Framji, Esq.
Byramji Jejeebhoy, Esq.
Rustomji J. Jejeebhoy, Esq.
Venayek Wassoodewji, Esq
Jamsetji Danjeebhoy, Esq.
Venyekrao J. Sunkersett, Esq.
Sorabji Pestonji Framji, Esq.
Sorabji Jamsetji Jejeebhoy Esq
Cursetji Nusserwanjee Cama, Esq.
Cursetji Furdoonji, Esq.
Narayen Dinanath, Esq.
Harrichand Sudasew, Esq.
Manockji Cursetji, Esq.

REFERRING to Advertisements published in July last of the intention to hold an ART EXHIBITION in the ensuing month of FEBRUARY, it is hereby NOTIFIED that the large HALL of the FRAMJEE COWASJI INSTITUTE, opposite the Robert Money School, on the verge of the Esplanade, is now being fitted up for the purpose, and it is particularly requested that LISTS OF CONTRIBUTIONS with the DISTINCT ADDRESS of the Exhibitors be sent to the undersigned WITHOUT ANY FURTHER DELAY.

As the Committee are desirous of allotting the space now available, all bulky articles should be sent at once; smaller and lighter articles will be received AFTER the 5th FEBRUARY. EVERY ARTICLE should be SEPARATELY LABELLED with the NAMES of the ARTIST and SENDER, and if a picture, the SUBJECT should be stated. It should be mentioned in each label whether the articles are for sale or not.

Every means will be taken for the safe custody of the articles exhibited.
J. GRIFFITHS,
Honorary Secretary to the Art Exhibition.
Framji Cowasji Institute, Esplanade, Bombay, 22nd January 1868.

The Bombay Gazette

FRIDAY, JANUARY 24, 1868.

"TAXING the unrepresented millions of India for merely British purposes!" What a fine party cry for condottieri M. P.s in England and popularity hunting editors in India! The only unfortunate thing about the sentence is the utter absence of truth in it. There are, however, on the one hand plenty of skilful manipulators able "to make the worse appear the better reason," and on the other an abundance of credulous individuals ready to believe anything which is shouted into their ears with sufficient persistence and loudness. The assertion, however, that we are inflicting a grievous hardship on the population of India by taxing them for purposes with which they have no concern is calculated to cause so much mischief in this country that we cannot as we should with leave the fools to their folly, the imaginative to their romances. It is also the more necessary to discuss the subject and show the folly of Mr. Fawcett's accusation since a large portion of the Anglo-Indian, and native press have in a spirit of most lamentable narrow-mindedness endorsed the catch-penny falsehood. That the native newspapers should willingly have adopted any cry which could touch the selfish natures of Baboos, Zemindars and Bunnyas we are not surprised.

When, however, we find the Anglo-Indian press leading the way and seeking to mislead a population which without their influence is already too much given up to pice and provincialism our disgust is we confess excited. It is the fate of all colonial newspapers to be for the most part unable to take more than a local view of imperial matters, and we grieve to say that the Indian press is seldom an exception to the rule. To read their feebly forcible diatribes on every financial arrangement originated at home, one would imagine that England was nothing better than the traditional step-mother to a country which had either been settled by or had voluntarily joined herself on to the British nation. Such, however, all impartial enquirers will admit is not the case. In the first place India is a conquered country, and therefore might think herself fortunate if we waived the rights of conquerers and contented ourselves with exacting from her but a moderate tribute. In the second place India is utterly unremunerative to the British Government. As regards the matter which is the more immediate subject of this article, namely, the Abyssinian expedition, the accusation of selfish and rapacious conduct, on the part of England is absurd. The millions of India are unrepresented simply because they are not yet fit for representation. As soon as they *are* qualified for the highest duties of citizens, we have little doubt that they will be allowed the same privileges as the inhabitants of the other dependencies of the British Crown.

That they are taxed for the selfish purposes of the British Government is doubly untrue. Their only contribution to the Abyssinian expedition is one of 15,000 men whom the person responsible for the safety of the country has asserted India for a time can spare. Should however the Viceroy deem at any time that more troops are required he is authorised to raise them and charge the expense of so doing as well as of paying them to the home Government. That this is no empty proviso is shown by the fact that within the last few weeks orders have been actually issued for the addition of 5,000 men to the Indian army. Again we deny that even looking at the matter from a purely local point of view Indian is uninterested in the Abyssinian expedition. The rapidity with which, and the distance to which the intelligence of any affront offered to, or disaster suffered by, the "Sahib log" flies in India is something marvellous. Nor is the effect of such remours inconsiderable. The disasters in Afghainstan weakened our prestige in Asia enormously, our shortcomings at the commencement of the Crimean war had no small hand in causing the Indian mutiny while the progress of Russia in Turkistan is slowly but surely undermining our power in this country. Under these circumstances an unrevenged affront offered to us by a barbarous sovereign on the borders of the Red Sea would have inflicted a serious blow on our prestige in the minds of the very portion of the poplation who are the greatest enemies to our Indian rule, namely, the Mussulman. Among these it must be remembered the pilgrims to Mecca would spread far and wide the information that our power was a delusion. They would float over the idea that though we might have fine reviews at Agra and magnificent durbars at Lucknow, our real strength was so feeble that we could not even protect the ambassadors we had sent to an African chief. We may be well assured that any deficiency of information would be supplied in a distorted and exaggerated shape by Russia. And let no one sneer at prestige. Without prestige we should not have been able with only 40,000 British soldiers including the officers of native corps, to break the neck of the mutiny at Delhi, without prestige we could not now hold India with little more than 45,000 effective English soldiers. Prestige means the influence of reputation on the imagination, and there is no country where the imagination is more powerfully acted on both for good and bad as India. The cook of a school, to use a homely illustration, needs not to enforce his orders with blows because it is believed that he can thrash any of his fellows. This is his prestige which is founded on previous successful combats. Should he however show symptoms of weakness or irresolution a competitor is not long in coming forward to question his supremacy. In the same manner we are as it were the cock of India, and this position has been attained by a series of severe struggles, the recollection of which has given rise to our prestige. Should however we show symptoms of weakness or moderation we shall certainly have to convince our subjects of our prowess by another struggle. There are symptoms abroad for those who can discern them that such an event is within the limits of a not very remote possibility. The most intelligent among the natives say openly that we are no longer the same people that we were, that our power is less, our policy foolish, and in short that we are mad. Napoleon rated the moral infinitely higher than the physical in war, and as our hold of India is assuredly at present but an armed occupation, his dictum deserves consideration. Forty-five thousand British soldiers are certainly physically incapable of holding in subjection 180,000,000 of natives. They have, however, hitherto believed that this force is sufficient. Therefore as long as they continue to indulge in this delusion the result is the same as if our forces were multiplied ten fold. Let this idea be once disturbed and a large increase of British troops will at once become necessary.

With regard to the abstract justice of compelling India to bear her share in the costs of the Abyssinian expedition, we think that a most discreditably narrow-minded and unjust view has been taken by most of our contemporaries. Setting aside the consideration that the Indian navy is maintained out of the Imperial funds, and that therefore some return may be expected from India, we would look at the matter in a broader sense. India by itself like every other dependency of the British Crown, without what we may term the Imperial political guarantee, could not stand a day, but would fall a prey to the first great power who might covet it. The mere Indian or Anglo-Indian would occupy but a very humble position in the commonwealth of mankind; but as a subject of the Imperial Crown they enjoy all the privileges and consideration of British subjects. If, therefore, India derives advantages from the might of England it is undoubtedly both her interest and her duty to lend her humble aid towards the maintenance of that migh.t Benefits should in all fairness be reciprocal, and if the right to use the British flag confers consideration on India the latter ought certainly to contribute towards the expense of keeping the flag staff in repair.

Let our contemporaries, therefore, no longer lead the people of this country to indulge in a feeble but querulous wail about English rapacity and selfishness, let them rather teach the "unrepresented millions" to be proud that they are British subjects, and that they ought if required, which in this case they have not been—to contribute ungrudgingly towards the maintenance of that power to which they owe the little, beyond mercantile, consideration which they possess.

THE *Madras Times* :—Though Madrasees very reasonably may scarcely have such high conceptions of Scotch and other peers as they possibly entertained before Lord Napier assumed the administration of this Presidency, they should not underrate the importance of British noblemen visiting India, if even for the mere pleasure only of *shikar*. By the last steamer we imported Lord Waterpark, and exported the Marquis of Huntley, the Earl of Gosford, and Viscount Downe. Now these noble lords have never made much figure in the world; but that is no reason why, when they return home, they may not do so. Even if they succeed in acquiring but an indefinite idea of the parts of India that they visit, it is better that they should have this hazy knowledge of the country than have none at all. If we could turn out a few noble young colts to grass in India, and have out also in the same Elysian fields, several shallow-pated members of Parliament, who shall be nameless, we might hope before long to see Parliament awakening to a sense of its grave responsibilities in connection with this country. Anglo-Indians lord it themselves out here so much and the "swell officials" talk such tall words, and look so large, that young nobleman who arrives with a couple or so of overland trunks, a gun-case, and a packet of letters of introduction is rather at a discount; and when he goes up-country, he is treated with a "hale-fellow-well-met" cordiality well calculated to knock any latent conceit and snobbishness out of him. We see that Lord Amberley is travelling in the United States, speechifying *a la Russell* that the Duke of St. Albans and his winsome bride are in Egypt, and that the Earl of Pembroke is *en route* for Australia. We hear also that one of the most promising young noblemen of the present day, the Marquis of Lorne, the author of "a Trip to the Tropics" and the eldest son of the Duke of Argyle, is now in Turkey, and will shortly come out to India, very probably with the idea of familiarising himself with an empire over which he may some day be called upon to rule. All this speaks well for the rising generation of peers. We hope, against hope, that the occasional presence in Madras of men of his own social rank may recall Lord Napier to a sense of what he owes to this Presidency; but failing this, we are pretty certain that the opinions so freely expressed here respecting his Lordship's conduct will be echoed in many a place at home where Cabinet Ministers much do congregate.

THE *Pioneer* :—We understand that Mr. Howell, Officiating Inspector of Schools in the Meerut Circle has undertaken, at the request of the Government of the North-West Provinces, the preparation of an Arabic-Urdoo Dictionary for the more especial use of Hindustani undergraduates of the Calcutta University. Mr. Howell is well qualified, by his attainments as an Arabic scholar, for the task he has undertaken. He possesses, moreover, both the sifting and the sitting power, a happy combination of which is so indispensably necessary for the successful and speedy completion of a laborious work requiring both judgment and assiduity. The proposed dictionary, we hear, will be based upon the smaller work of Freytag *in usum tyronum*, with such opinions and additions as the compiler may deem advisable. The want of such a work has been long and severely felt in these Provinces. May we hint that Sanskrit students require and deserve a similar boon. At present they are practically without a dictionary, as Wilson's has long been out of print, Goldstucker's after fifteen years' labour has not gone through the first letter of the alphabet, Bohtlink and Roth's is in German and incomplete, and Benfry's is only a glossary.

THE *Spectator* :—The Italian Budget for 1868 was proposed on December 12, by the new Finance Minister, S. Cambray Digny. No details are given in the telegram, but it is announced that the Government intends to levy the multure tax, an impost which, it is believed, will yield at least four millions a year, but which will create extreme discontent, and will not of itself create an equilibrium. The Government, however, has 7,00,000*l.* in the Treasury to meet the interest on the Debt, and the money from church lands exceeds expectation. The King, however, it is said, insits on bringing the Army up to its war strength, or 300,000 men, and is trying to purchase breech loaders.

THE same :—Dr. Rolleston informs us that the cat of the ancients never had any rat-devouring to do, for the rat is a mediæval animal, first noticed in English literature in *Piers Plowman*. Linnæus even fancied that the elder of the two rats, the black rat, had been imported from America, though that was a blunder, as the black rat had made his appearance sooner. Dr. Rolleston also remarks that Mr. Galton, whom we quoted last week as making "gregariousness" one of the chief conditions of domestication, is at least so far mistaken that all the weasels, one of which, the white breasted marten, was domesticated by the Romans, are solitary animals. Gregariousness may be a condition enabling animals to be more *easily* domesticated by the original barbarous tribes which first tamed them as it renders their wanderings in search of food more easy to track; but it is not a *vera causa* affecting domestication, only one additional convenience in the process.

THE *Pall Mall Gazette* :—Gentle folks, as everybody admits, get married for all sorts of reasons; but there is surely something quite orginal in the notion of a housemaid catching a stray bachelor in order to marry him with all speed at eight o'clock in the morning, and thus to secure a legacy which would be lost if she waited till half-past nine. Yet such was the proceeding of Catherine Allingham, who six and thirty years ago was in service, and had for her fellow servants Mary Pearse and Elizabeth Pells. Now Pearse was a woman possessing furniture and £20 in money, and from a mysterious desire to promote matrimony among her friends, she executed a will, leaving the furniture and £20 to the first of the two who should enter the marriage state; after which she shortly died. Upon this Elizabeth Pells at once took action to secure the legacy, and arranged to marry her "young man" on a certain day, at a certain hour, and in a certain church; but, unfortunately, she forgot to keep her secret. Whereupon the soul of Catherine was stirred, and having no "young man" of her own all ready for matrimony, without more ado she bethought herself that one Mr. Thomas, whom she had seen once or twice, was a bachelor, and would as any rate do for a husband so far as the furniture and the £20 were concerned. "Barkis was willing" to oblige the young woman, no doubt "for a consideration," inasmuch as the bride-expectant proposed that they should part immediately after the knot was tied; and when, on the 22nd of February, 1822, the happy Elizabeth went into the vestry of Christ Church, Blackfriars, to sign the register of her marriage, just completed, her eyes beheld the signature of the false Catherine attesting her own marriage with Thomas, and she saw in a moment that she had been "done." The termination of the affair is as prosaic as the commencement was farcical. Catherine never saw her Thomas but once afterwards, when she met him by chance in the street; and now she is dead, having made no will of her own, and her cousin claims to administer to her property as heir at law, the only question as to the decision of the Court of Probate arising from the difficulty of proving her husband's death. Such is the way in which the "marriages de convenance" of the drawing-room are imitated by expectant legateez in the kitchen.

ABYSSINIA.

CONTINUATION OF THE QUARTER MASTER GENERAL'S JOURNAL FROM 9TH TO 30TH DECEMBER 1867.

Senafe, 13th December 1867.

Through the aid of one of the head men at Senafe (Oomar) whom I have entertained on a salary of 10 dollars per mensem from the 5th instant, I am obtaining information that enables me to carry on the Survey for some miles round Senafe.

The Shooms of a tribe are similar as to position, &c., to the Patels of Indian villages.

During the last two or three weeks, since we approached the highlands at Tekonda and Senafe, I have once or twice endeavoured to obtain a messenger to deliver the letters given to me by the Reverend Dr. Wilson, Bombay, to the address of Messrs. Gabree and Meertcha Worke, the Abyssinians who, a few years ago, were educated in the Free Church of Scotland Mission School, Bombay.

Through fear of Prince Kassai, the new Ruler of Tigre, and the consequences of being apprehended as bearers of letters from the English to any Abyssinan subject, I could not induce any reliable person to undertake the mission. One man who came from Adowa with mules for sale to our camp at

BENCH OF JUSTICES.

The usual quarterly meeting of the Bench of Justices was held on Wednesday, in the Durbar Room, Town Hall—the Hon. Mr. Sayley in the chair. There was an average attendance of Justices.

The minutes of last meeting were read and approved.

COMPLAINT BY ALLEE SULAMAN.

The Clerk (Mr. Leathes), read a letter from Allee Sulaman, complaining of the Municipal Commissioner refusing to grant him permission to erect a gallery to his house in Ghogarree Mollah.

Mr. Crawford (Municipal Commissioner) asked if any one intended to support the memorial, and, after a pause, read the 139th Section of the Municipal Act, which says—"The Commissioner may give permission in writing to the owners or occupiers of houses or buildings in public streets, the width of which is not less than 36 feet, to put up open verandahs balconies, sunshades, weather frames, and the like, to project from any upper storey thereof over the street to an extent not exceeding 4 feet beyond the line of the plinth or basement wall." It was clear from that that no permission could be given to erect any such thing in a street less than 36 feet wide, and at the place where Allee Sulaman wished to erect the gallery the street was less than 36 feet wide. Mr. Crawford then read the following memorandum which he had circulated to the Standing Committee along with the correspondence on the subject :—

The letter is a tissue of falsehoods. Petitioner applied for permission to rebuild on 18th February 1867. His application was received on 22nd February 1867. It was returned to him with the plan for amendment on 26th March. He returned it amended on 1st April, and the application was granted on 4th April, and petitioner signed as having received it on 5th April. On 7th August petitioner applied for permission to erect a gallery. On the 13th August he was informed that it could not be allowed under the Act. On 29th August petitioner again repeated his request for a gallery, and on the 30th August he was again refused. It is intolerable that the time of my office should be taken up in arguing with applicants on such points. The Act does not allow me to permit a gallery at this place. Applicant has been told so, and there is an end of the matter.

Dr. Birdwood—I beg to move that the letter of Allee Sulaman be recorded.

Mr. Dosabhoy Framjee seconded the motion, which was unanimously agreed to.

PETITION AGAINST THE GIRGAUM NIGHT SOIL DEPOT.

The Clerk then read a petition, signed by twenty inhabitants of Girgaum, dated 13th December, complaining of the night soil depot in their neighbourhood. The petition stated that during the hours of the deposit of the night soil in this locality, which average about twelve hours out of the twenty-four, the atmosphere in the situation of the property of petitioners is most offensive, and prejudicial to health; that on account of the nuisance the property of the petitioners had become depreciated in value, and that some of the houses had remained tenantless for a considerable time in consequence of it; that several of the petitioners had expended large sums of money on their property at a time when the nuisance complained of had no existence, and that utter ruin threatened some of the petitioners if the night soil carts were not speedily removed; that the depot being on the westward and windward side of the island, the effluvium radiated over the greatest possible extent of dwelling space, causing the greatest amount of nuisance, and probably deranging the public health. The prayer of the petitioners was that the Bench might take steps for the immediate removal of the night soil depot.

Mr. Leathes read the following certificate from Dr. Sylvester :—

"Certifies I visited the night soil depot in Girgaum at about 4 P. M. on the 20th January. The smell proceeding from the enclosure was most sickening to the senses, even too at a considerable distance. I consider the depot most injurious to the health of so crowded a neighbourhood. I learned that the smell is most sickening from about midday until sunset, because the sun has had time to act on the huge collection of filth stored there in carts."

He also read a certificate from Dr. S. A de Carvalho, in which, as a former resident of the place, he gave it as his opinion that the emanations from the depot were very offensive for some hours of the day, and that they must necessarily be deleterious to health, and affect the comfort of the inhabitants of the neighbourhood.

Mr. Crawford said it might perhaps clear away some cobwebs, and enable them to discuss this petition somewhat more satisfactorily, if he reminded the Bench—the constitution of which had been a good deal altered during the last few years—that this depot was established, and the ground bought for the purpose of converting it into a night soil depot, with the consent of the Bench. When the depot was established there were hardly any houses near it—in fact, instead of it being then a crowded neighbourhood, there was only one house in its vicinity; so that he hoped the Bench would take into consideration that the petition was not against Municipal officers, but was in reality against a nuisance which the Bench had itself knowingly sanctioned and approved.

Mr. John Connon said he was sure it was not an offence for people to build houses even in Girgaum; and if the nuisance existed, he thought Dr. Hewlett would agree with him that the night soil should be taken somewhere else, and not the people. He knew nothing of the merits of this complaint, but he thought there might be some foundation for it, and that the petitioners might have their case taken into consideration. (Hear, hear.) He had no motion to make, except that the letter be recorded; but as Dr. Hewlett knew the facts, he thought it was a case deserving of his consideration. (Hear, hear.)

Rao Saheb Vishvanath Narayen Mundlik thought that what the Municipal Commissioner had stated was one of the reasons why the Bench should now reconsider the fitness of this quarter for a night soil depot. By sanctioning the proposal to erect such a depot in that place, at a time when there appeared to have been no population there, the Bench certainly did not mean that people should not go and build houses there. It might be that some other contrivance could be adopted for the night soil, but if as a matter of fact this was a nuisance—and no amount of argument could prove that it was not a nuisance—that nuisance must be got rid of. As no other gentleman had yet proposed any resolution, he would beg to propose :—"That this letter be referred to Dr. Hewlett, with a request from the Bench that he would be good enough to report to what other place this night soil depot, in the present circumstances of the case, could be removed." He might also say that though the Bench had come to a decision to put a night soil depot in this place, that resolution was not one of the laws of the Medes and Persians, that it could not be considered at this meeting. If the depot was a nuisance to the people it ought to be considered how far the Bench could assist them. They ought to get Dr. Hewlett to reconsider his opinion; and he dared say the Health Officer was quite as reasonable as any of them. This was a question which might be practically considered by any member of the Bench; it did not require much scientific knowledge to determine whether night soil was a nuisance in any particular neighbourhood. He thought Girgaum was an unfortunate locality. Almost every sanitary officer in Bombay had attacked it more or less, and that was one reason why the sanitary depot should be removed to some other place perhaps more fortunate in a sanitary point of view.

Mr. Crawford thought Mr. Visvanath might modify his resolution if he was informed that the petition had already been referred to Dr. Hewlett, and had been reported on by him.

Mr. Visvanath Narayen said that in these circumstances he would alter his resolution.

The Chairman—I think that if Dr. Hewlett has reported we may now have his report read.

Dr. Hewlett rose to speak, but gave way to Mr. Nowrojee Furdoonjee, who also rose at the same time.

Mr. Nowrojee Furdoonjee seconded the proposition of Mr. Visvanath Narayen. He had agreed with a great deal that had fallen from the gentleman who had moved that resolution. He thought this matter should be referred to the Health Officer, that he might enquire and find out what might be the best means of getting rid of this nuisance. It had been proved by medical testimony laid before the meeting that this was a nuisance, and an intolerable nuisance it must be. For the comfort, and for the health of people who wanted additional building accommodation, he thought measures should be devised for the purpose of removing this nuisance from that thickly populated locality; and he therefore cordially agreed with what had fallen from the mover of the resolution.

The Chairman then read the following report by Dr. Hewlett :—

"The night soil depot at Girgaum was established when the Municipality undertook the removal of night soil from the Native Town.

"The common practice that formerly obtained in this district, was for the halalcores to deposit the contents of their baskets in any out-of-the-way spot in the immediate vicinity of the houses they served.

"The long distance from Girgaum to the night soil tanks at Clinch Bunder rendered it impossible that a Depot for carts should be established somewhere in Girgaum.

"The existing depots at Sonapore, Khara Talao, and Cammatteepoora were at the time not large enough to hold a sufficient number of carts to contain the night soil collected in the immediate neighbourhood of each of the above localities.

"Various spots of ground were seen by the Commissioner, and the present place eventually chosen as most convenient in every respect.

"The existence of a depot for carts to stand in to be filled is unfortunately a *necessity*, until some more civilized method of carrying away the night soil is determined upon.

"It is hoped that as soon as the Cammatteepoora Depot is opened after its recent enlargement, it will, to a great degree, enable us to keep as few carts as possible at Girgaum.

"But Girgaum being the district which cholera has always most severely attacked, the commission in my opinion wisely determined *at once*, by establishing a depot in the locality, to render the collection and removal of nightsoil a certainty.

"Ever since the place has been opened the greatest care has been taken to keep the carts and the place at free from smell as possible.

"The great expense of enclosing the place with a very high wall prevented us from adopting this method.

"The carts are covered with disinfecting powder, and the place washed down every day by 9 o'clock.

"I have never discovered any smell from the main road, nor has any one ever complained to me of the existence of such smell.

"The true cause of complaint is, I think, in the number of halalcores that are met on the road early in the morning, but this is inevitable until some system of drainage is established.

"No one would be more glad than myself if the necessity for the establishment of these depots did not exist, but as long as it does, I cannot see any other way to ensure the speedy removal of nightsoil from the immediate habitations of the community."

He would remind the Justices that there was a motion before the meeting, and that if any gentleman had anything to say now was the proper time.

Dr. Dallas asked if the Bench was to understand from Dr. Hewlett's report that there was no possible means of removing this nuisance till the enlargement of the depot at Cammateepoora?

Mr. Crawford thought Dr. Hewlett's report upon the depot was as complete as any report could be. (Hear, hear.) It might perhaps put the whole question in a clearer way if he simplified the report by saying that it was absolutely necessary that there should be depots at certain parts of the town. Formerly all the sweepers used to cut down at Sonapore, at the back of the Scotch Burying Ground, or across Doongree Coolie Street, and traverse the whole length of the town to Chinchbunder. In that way it was found utterly impossible that they could keep the town clean, and accordingly a depot were established at Kharra Talao, at the back of Duncan Road, another at Cammatteepoora, and several others in different parts of the town. When the sweepers struck, and it became necessary for the Municipality to take this matter under their control, it was found that the sweepers from Girgaum and Khandawady and all that district had an immense distance to travel, and that half of their time was occupied in travelling backwards and forwards; and accordingly it was proposed that another depot should be established in a convenient situation to the north-west of Girgaum Road, and the place selected was this which was now complained of. The proposal was duly advertised and duly discussed by the Bench, and the Justices sanctioned the money for the purchase of the ground and the establishment of the depot. There could be no doubt at all that any place of this kind was and must be a nuisance. (Hear, hear.) But at the same time it could not be asserted that to let the night soil lie about the town would not be a much greater nuisance. (Hear, hear.) He was sure no one would be more gratified than Dr. Hewlett and himself if any one would point out a better way of disposing of the night soil till the drainage question was settled. (Hear, hear.) Till that question was settled they must have those depots somewhere. The thing was to have them in the most suitable locality; and he thought that if either he or Dr. Hewlett were to take the objectors round the different night soil depots, they would find that they had less to complain of than the people residing in the neighbourhood of those other depots. Even at present the population near the Girgaum depot was not large, and those living there had themselves built since it had been established. One gentleman certainly, he must admit, had had considerable ground of complaint, and that was Muncherjee Bomonjee. He owned a bungalow down on the sea shore in the neighbourhood, the access to which passed the depot, and the house used to be let at a very fair price. One tenant, Dr. Carvalho, had had to go up and down a road which for three or four hours every morning was traversed by sweepers, and accordingly he had left the place. That Parsee gentleman certainly had claims for consideration; but as to the others he did not see how they could have any particular claims. Passers by Girgaum Road between six and nine in the morning had ground of complaint, but then Girgaum had always been filled with sweepers passing backwards and forwards, and the difficulty was that if they did not go to this place they would have to go to some other. The whole thing had been done with the knowledge and approval of the Bench, and a very considerable sum of money had been spent upon this depot. He could certify, and no doubt other members of the Bench would support him, that the Municipal officers did their very best to keep the place clean, and the place was as clean as it was possible to keep it. He thought when the Bench considered that, (although they might regret the necessity for the existence of a nuisance like this) they would not blame the Municipal officers to go on doing their best as they were doing; and if Dr. Hewlett and himself could find any place which at a reasonable cost could be made use of for this purpose, he hoped the Bench would hereafter find them the funds for it. At present he must say he did not know a better place, and he thought it would be throwing away a great sum of money already expended to make any change, when at present there were only twenty persons, one of whom only, to his mind, had any claim to compensation.

Mr. F. D. Chauntrell understood Dr. Hewlett to say that there might be a possibility of removal when the enlargement was completed at Cammateepoora. He would like to be informed when that enlargement was likely to be completed, and if there was any prospect of the nuisance being soon removed.

Dr. Hewlett said the depot at Cammateepoora was in course of erection, and he believed would be opened in a few days. The nuisance would then be abated. When the Girgaum Depot was established on 15th July 1866, there were twenty seven carts stationed there. Since that time he had been able to reduce the number to twenty, and twenty were daily filled. The question like many others resolved itself into a question of expense. The carts he had now at his disposal were those which he originally took over in 1865, and had been at work for many years, and he was under the impression that a new style of night soil cart might be adopted; but if other carts were to be substituted for those at present in use, a large expenditure, about Rs. 40,000 or Rs. 50,000, would have to be incurred at once for these carts alone. He also thought a high wall might be erected, higher than the houses in the neighbourhood, to confine the depot, and that it might have a tall chimney so that the bad smell might pass into the upper strata of air. No doubt night soil had a smell. If it stood in an Indian sun in carts fermentation took place, and there was a smell; but he thought the nuisance was reduced to a minimum. It was better to have that depot than that the night soil should be in the neighbourhood of inhabited houses. The Chowpatty and Girgaum districts were essentially cholera fields, and it was for that reason that the Commissioner had sanctioned the establishment of the depot. In 1864 the rate of mortality per thousand inhabitants in Chowpatee was 62·4; in 1865, 58·5; in Girgaum, 32·9; in 1866, 34·4 (in Girgaum, 22·3); in 1867, 27·3 (in Girgaum 23·4). And as regarded the death rate from cholera in those two districts, the mortality was as follows: Chowpatee—in 1864, 67; in 1865, 58; in 1866, 5; in 1867, 4. In Girgaum the mortality from cholera was in 1864, 47; in 1865, 223; in 1866, 14, and in 1867, 3. So he did not think it could be said that the public health had suffered from the existence of this depot. In his opinion it had vastly improved because the night soil had been removed. If it was possible he thought that probably the night soil of Khetwady might be conveyed to Cammateepoora, and if that was done there would be a considerable reduction in the number of carts in the Girgaum depot. But what he did say was that, if this depot was to be shut up, it would be only fair to shut up the depots in other parts of the town, which were unfortunately in more densely populated districts than the one which was now complained of. But the fact that few Europeans lived near the other depots was the reason of their not being complained of. He would probably have to come before the Bench soon to ask for night soil tanks for Boree Bunder, and they might then take into consideration some new style of cart. At present the carts were open boxes, and he thought they might have been made more airy. He could only say that whatever he could do to reduce the nuisance would be most happily done by him; his object was to reduce disease to a minimum. It so happened that when Dr. Hewlett was there the inspector had not been out with his disinfectant powder. Of course he (Dr. Hewlett) could not be there every day, but he had taken measures to prevent that neglect happening in future.

Dr. Birdwood was afraid there was nothing for it but to record this petition. At the same time he must bear his testimony to this depot being an unmitigated nuisance. He had been down at the place that day, and had found it quite unapproachable. It was true that there was no deficiency of that carbolate of lime which Dr. Hewlett was so fond of throwing in our eyes;—indeed it was as white with carbolate of lime dust, as a whited sepulchre. But what he smelt was not the lime dust, but what it hid. But these depots were not simply a nuisance to the nose: the very idea of such places was offensive. (Hear, hear.) On that ground alone he thought this depot ought to be removed, and he was surprised to hear Dr. Hewlett say that it was a question of expense whether it should be removed or allowed to remain. He had always approved of Dr. Hewlett's sanitary measures for this reason, that he seemed to be possessed by a French earnestness in carrying out ideas "regardless of expense;" and it was surprising to hear him saying that this Girgaum depot was offensive to the nostrils and to one's ideas and would be removed but for the expense. (Dr. Hewlett.—"Never said so.") Although Dr. Hewlett would admit that it was not only the absence of bad smells that was required in a sanitary point of view, but the absence of ugly things and the presence of beautiful things—that it was not only that nuisances should be removed in Bombay, but that fountains and Rotten Rows, such as Mr. Bellasis proposed, should be constructed. (No, no.) But instead of carrying out works of that sort, the Municipality had erected here and there, in centres of population and in pleasant lanes in the suburbs, these abominable depots. If it was only a question of expense he hoped they would be got rid of as soon as possible. At the same time Dr. Hewlett might at once make any changes which he found practicable, and he relied on the statement of Mr. Crawford and Dr. Hewlett that these nuisances would as soon as possible be abated. On this ground he moved, "That the petition from Muncherjee Bomonjee and others be recorded."

The Hon. George Foggo seconded the amendment.

Mr. Connon said he wished to support Mr. Visvanath Narayen's motion, for this reason that a petition presented to the Bench ought to be disposed of by the Bench—(Dr. Birdwood—"Hear, hear)—but in fact this amendment of Dr. Birdwood's, though disposing of the petition, disposed of it by a side wing, and not in the way it ought to be disposed of by the Bench. Here was a petition which had practically been disposed of by the Commissioner and Dr. Hewlett, both of whom were no doubt quite capable of doing it, and so far as he knew the Justices might give them that to do as well as all his duties, and not come here at all, which a great many of them did not when perhaps they might. (Laughter.) But he had respectfully to submit to the Bench that a petition presented to the Bench, and read before it, ought to be disposed of in some other way than by simply being recorded, and he thought they owed to themselves to have Dr. Hewlett's report upon it after it had been brought to their notice, for it was making extremely light of this Bench that the petition should be disposed of before any one had heard of it or read of it. He thought the correct thing, it they had received it, was to dispose of it on their own terms, and that it should not be disposed of by the Commissioner, however able, or by the Health Officer, however competent to do so, except—if he might say so without offence—by warrant of this Bench. For that reason he begged respectfully to support Mr. Visvanath Narayen's motion in preference to the amendment of Dr. Birdwood, which he opposed on that ground alone.

Mr. Dosabhoy Framjee said that the mover of the original resolution had proposed to refer the petition of the inhabitants of Girgaum to Dr. Hewlett for report, but he would propose some alterations in that resolution, which if Mr. Vishvanath was unwilling to adopt, he would propose the same himself by way of amendment. He did not see the use of sending the petition for the report of the Health Officer, as the opinion and the views of that gentleman had already been stated to the meeting. (Hear, hear.) The Commissioner, the Health Officer, and the other gentlemen who had spoken, had all admitted that the night soil depot at Girgaum was more or less a nuisance. A nuisance it was most undoubtedly, and as such it ought not to be allowed to continue in a crowded locality like Girgaum. Where the health of the people was a question for consideration, the question of expense ought not to weigh one feather with the Justices. (Applause.) Were they not spending lacs after lacs of rupees for the improvement of the city, and for promoting the health of the people? (Applause). If that depot was a nuisance and deleterious to health, it should by all means be removed to a less objectionable locality. If a manufactory for indigo dyeing was a nuisance, a night soil depot was one most unquestionably. He would therefore move by way of amendment—That in the opinion of the Bench it is undesirable to have a night soil depot in a crowded locality like Girgaum, and that if possible another place less objectionable may be selected.

Dr. Birdwood—This is merely an amendment upon my amendment.

Mr. Taylor—You cannot speak again.

Dr. Birdwood said he could speak again. The seconder had not spoken at all yet, and the mover had a right to reply for the seconder. This was simply a rider on his amendment, and could be carried along with it. His amendment did not dispose of the matter by a side wing. He had intended to second such a motion as that proposed by the Rao Saheb, but after he had heard Dr. Hewlett's report, which showed that it was practically impossible to get rid of the depot, he had proposed that the petition should simply be recorded, on the understanding however that the nuisance would be removed. He thought none of these depots should be allowed to exist. (Laughter.) If their removal was a mere question of expense, he was sure the Municipal Commissioner would remove them. He considered it a blot upon the Municipality of Bombay to put these depots down through the town. It was offensive physically and morally.

The Chairman—I wish to ask the Rao Saheb if he will consent to have this proposal of Mr Dosabhoy's tacked on to his thus making them into one motion.

Mr. Vishvanath Narayen said he had no objection. His arguments had been ably stated by Mr. Connon. He thought that Dr. Hewlett's report was all very well, but the Justices must dispose of the matter themselves. And he thought that Dr. Hewlett, having heard the arguments to-day, would be in a much better position to give them more data as to the population in the different wards in the town, and whether the depot could be safely removed, and to what place. He did not think they should do things regardless of expense, but that they should take the expense into consideration. Still the matte should be referred to Dr. Hewlett; and he thought the Bench would be in a better position to dispose of the matter at next meeting than if they had done so in an informal way and burked the petition by saying "We merely record it."

Mr. Chauntrel said he had an amendment to move which he thought would meet the views of all the Justices. It was as follows:—"That it be referred to Dr. Hewlett to report whether any remedial measures can be adopted to abate the nuisance complained of by the petitioners."

Captain Hancock seconded the motion.

All the gentlemen who had put forward motions withdrew them in favour of that proposed by Mr. Chauntrel which was then carried unanimously.

NON-CONSUMERS OF MEAT, AND THE COST OF THE MEAT TRAIN.

The Chairman said the next business before the Bench was a memorial from Trimbuck Bappojee and others, complaining of the injustice of allowing the cost of the meat train to fall upon non-consumers of meat. This question had already been disposed of in considering the Budget, and he would move—"That the matter of the memorial of Trimbuck Bappojee, having been disposed of with the budget of the Commissioner, the same be recorded."

Mr. Dosabhoy Framjee seconded the motion, which was agreed to.

A MISDIRECTED COMPLAINT.

A circular letter from Perosha Bahadoorjee Dubash, complaining of Mr. De Silva, a clerk in the storekeeper's office, Dockyard, was laid on the table.

The Chairman said this was not a proper matter to come before the Bench of Justices, and moved:—"That the circular letter from Perosha Bahadoorjee Dubash be not read or recorded, and that it be returned by the clerk to the writer."

The motion, which was seconded by Mr. Dosabhoy, was agreed to.

APPOINTMENT OF AUDITORS.

Mr. Dosabhoy Framjee moved, and Mr. Venayekrao Juggonath Sukeresett seconded—"That Messrs. Brodie and Wilson and Mr. Ardaseer Framjee Moose be appointed auditors for 1867, at Rs. 1,000 for the the former, and Rs. 1,000 for the latter."

Mr. Foggo said it might be well worth consideration by the Bench whether the Finance Committee having so fully audited the accounts, the remuneration to the auditors should not be correspondingly reduced.

Captain Hancock said he did not think what the Finance Committee had done had anything to do with the auditors; and the Committee had only even looked at the accounts up to September.

Mr. Connon said that for his part he was quite unable to give an intelligent opinion as to what the auditors ought to be paid, but he thought people ought to be well paid for any work they did. But he did not know what the auditors did. Rs. 1,000 was a definite sum, but what amount of labour on the part of the auditors that represented he did not know. He knew one gentleman who got a great deal more than Rs. 1000 per mensem for doing what ought to be the most perfect audit, and he saw a gentleman about to make a motion to which there would be some talk either now or hereafter. He was not altogether ignorant of what the auditors were expected to do, what the auditors sometimes did, and what they did not do; but what he was ignorant of at the present moment was what the auditors of the Bombay Municipality accounts did. If any gentleman would inform him, he like many more would remunerate them, he would not say fairly, but handsomely. At the present moment he was so ignorant that he should not vote for one sum or another.

The Chairman said Mr. Connon had brought forward no arguments to show why the sum paid last year was improper, and he thought the same sum would be proper this year.

The motion was then put to the meeting and unanimously agreed to.

THE VISITING JUSTICES FOR BOMBAY PRISONS

The Chairman said that at a meeting on 17th December 1866 a committee of six European and six native Justices, not sitting Justices for Bombay prisons, had been appointed. Of the Europeans three were no longer here, one having died and, two having left Bombay. He would therefore propose:—"That the following gentlemen be elected visiting Justices of the Bombay jails for the year 1868:—The Chairman, Hon'ble G. Foggo, Hon'ble Alex. Brown, A. T. Crawford, Dr. Hewlett, Dr. Birdwood, V. J. Sunkersett, Dosabhoy Framjee, Hon'ble Mungulass Nathoobhoy, and Dr. Framjee Wurserjee, Framjee Jejeebhoy, and Dr. Atmaram Pandoorang."

Sir Jamsetjee Jejeebhoy seconded the motion, which was agreed to.

THE STANDING COMMITTEE.

The next item in the list of business was—"The nomination of the Standing Committee of the Bench for the year 1868."

Mr. Taylor said that from the experience they had had of a Standing Committee he was of opinion that it was a perfectly useless body. It had never shown that there was any life in it at all. The only thing he was aware of the Standing Committee having done was that it had sent up a very foolish report about the town dues—the weakest report he had ever seen presented to the Bench. He was not aware of some good thing done by the Standing Committee, and he thought it was only wasting time to appoint a body which did not work. He would therefore move—"That in the opinion of the Bench a Standing Committee is unnecessary, and therefore that it be not re-elected."

The Chairman—May I ask the Municipal Commissioner if there is such a body as a Standing Committee at present existing?

Mr. Crawford said certainly it was at present existing, and he took this opportunity of contradicting what Mr. Taylor had stated, to the effect that the Standing Committee had done no work. The proceedings of that committee had been laid on the table, and it would be seen from them that it had done a great deal of work, especially when the Act came into force, and when by-laws had to be framed and other preliminary work done. The necessity for a Standing Committee had undoubtedly had a great extent disappeared, but at the same time questions now and again arose which ought to be sifted before they came to the Bench. In his opinion the most practicable way of settling the question was by nominating as a Standing Committee the same gentlemen who now composed the Finance Committee—a body which as at present constituted represented the various classes in the Bench.

Mr. Taylor—Call it the Committee of the Bench.

Mr. Crawford proposed that the members of the Finance Committee should be appointed a Standing Committee.

Mr. C. Carrey seconded this resolution.

Mr. Connon said that having taken the liberty at different meetings of the Bench to refer to the Standing Committee, he would say a few words on the present question. He regretted that the valuable report of the Standing Committee had been presented to the Bench at a meeting which it had been impossible for him to attend; and he had not since been able to read it. Further, he laboured under the disadvantage at the present moment of having come without the papers, on the strength of which he had on a former occasion proposed his motion calling upon the Standing Committee to report what they had done. He had regretted on that occasion to move that they should be called upon to report what they had done, but he did think they had done nothing at all. But there was one question he wished most solemnly to request the attention the Bench to. He was not at all forgetful of the original resolution by which that Standing Committee had been formed, and he had no hesitation in saying that the formation of that Committee upon the terms in which it was originally nominated was as illegal a proceeding as any which had ever been carried out by this Bench or any other body. (Hear, hear.) He hoped that if the Municipal Commissioner wished to have a Standing Committee, they would have that Committee properly defined. That Standing Committee had been a simple stumblingblock, if it was the case that it had been meant to stand between the Bench and the community. He did not think the Commissioner wanted it for that purpose, but that was exactly what the Committee had been put up to do, and that was what it had not done; and it was this which he (Mr. Connon) thought was the chief glory of the Committee—it was the only thing he gave it credit for—that it had not done it, but had done nothing at all. (Laughter.) He understood that legal opinion was about to be taken as to the Committee could be good for. He did not think that under the Act which had constituted the Bench of Justices for the City of Bombay as now existing, they could by means of any Committee—be it a Standing Committee or a Sitting Committee, a Finance Committee or a "Universal Financial Corporation" (which seemed to have suited the taste of the public some time ago)—get rid of the personal responsibility which every Justice had to bear. He understood that the Commissioner did not want a Committee to stand between him and the community; but it was a question, if the Justices were going to have a Committee, what was to be the business and the duty of that Committee. (Hear, hear.) And if the duties of the Committee were to be as laid down in the papers to which he had alluded, he maintained that no Committee could do them—that the whole thing was illegal and a farce—and that it was the delegation of an authority which the Justices had no power to delegate. And he would suggest before they appointed a Committee of that kind, if they were not willing to coincide in Mr. Taylor's resolution—which he (Mr. Connon) now seconded—that they should postpone the matter for a short time to see what they should do. The Standing Committee appointed between two and three years ago had been appointed to do a thing which it could not legally do, and it seemed, fortunately, that it had not done what it was appointed to do.

The Chairman asked Captain Hancock, and any other members of the Finance Committee who were present, whether they had any objection to be appointed a Standing Committee. At present for his own part he did not see what the use of the Standing Committee was.

Captain Hancock said he also laboured under the disadvantage of not knowing what the duties of the Standing Committee were. He confessed, however, that he did not share in Mr. Connon's opinions as to the uselessness of Committees. He thought Mr. Connon was right in saying that the Bench ought not to delegate its duties to anyone, but it was quite a different thing to refer matters to a Committee for report, in order that they might be placed before the Bench in a clearer manner than they could otherwise be. Besides, he thought a Committee was useful in settling and arranging many minor details which the Bench could not trouble themselves with. (Hear, hear.) In other respects he thought the Bench should have no assistance whatever, except in so far as the Commissioner should have limited powers of sanction. As he had already said, he did not know exactly what the duties of the Standing Committee were, and he would like to be informed on that point before he consented to be a member.

The Hon'ble Mr. Foggo said that about a year ago there was a paper, signed by Mr. Scobie, defining the duties of the Standing Committee, and showing why it was advisable to have such a Committee.

Mr. J. Firth—It was a preliminary committee to arrange for the conduct of the business.

Mr. Vishvanath Narayen said the Municipal Commissioner had already told the Bench that the Standing Committee had not been altogether useless. Before adding any remarks to what had been already said on the subject, he would mention, as he had done on the occasion when Mr. Connon called for a report of the proceedings of the Committee, that at the time when the appointment of a Standing Committee was formerly proposed, he had seconded Mr. West's amendment that such a body was illegal, having been of opinion, with Mr. West, that the Bench had no power to delegate permanently any defined portion of its powers to a Committee. Subsequently, having been unanimously appointed a member of the Standing Committee last year, he had accepted the office and had done his duty to the best of his ability, in deliberating on the questions brought before them. It had certainly therefore been a no-ed thing to him to hear their services called at the whole time, as a gentleman who had not gone over the proceedings of the Committee—(hear, hear),—these proceedings having been submitted at a meeting of the Bench when he was not present. He (Mr. Vishvanath) thought the Standing Committee had worked to a certain advantage As he had stated on the last occasion when the Finance Committee was appointed, special committees might very properly be appointed by the Bench for the investigation of certain questions, but he thought permanent Committees were very inadvisable, and that the Bench ought never to delegate any portion of its powers to any Committee whatever. Therefore, although he did not agree in Mr. Taylor's condemnation of the Standing Committee, yet he would support that gentleman's proposition.

Mr. Crawford suggested that a vote of thanks might be passed to the Standing Committee!

Mr. Crawford thought Mr. Connon had not treated the Finance Committee in a very graceful way. What were the facts? Mr. Connon arrived from England and found there was such a body as the Standing Committee. He did not know what the Committee had done—he knew nothing at all about it—and he came to the conclusion that the Standing Committee was all nonsense, and that it had not done a great deal that it ought to have done. Then he made a motion that the Standing Committee should be called upon to report its proceedings—with a view no doubt to find out any shortcomings on its part. It sent up this report accordingly—a rather lengthy document it was—and the gentleman who had called for it did not take the trouble to find out from its contents whether the Committee had done anything or not. And yet, with another gentleman, who also knew nothing about the report, he said they had done nothing at all. The fact was that the Committee had done a great deal, particularly after the Act came into force. As he (Mr. Crawford) understood it, the Standing Committee had been intended as a body which should be consulted by him, and should give him advice, and which should deliberate upon questions in the first instance, and thereby enable the Bench to deal finally and decisively with any matter which came before it. He did not think there had been any intention to delegate the powers of the Bench. In fact those powers had never been so delegated, and the Standing Committee had never done anything which was not afterwards brought before the Bench and considered by it. As to the remark that the Committee had been intended to stand between him (Mr. Crawford) and the Bench, he could only say that it had never done so, except in so far as it had perhaps checked any ardour he might have shown for carrying out improvements. As to standing between him and his own responsibility, that had never been contemplated, and had never been the case. But he thought at the same time that it was necessary to have such a body to master the facts of a question before it was discussed by the Bench. He thought that such a Committee would be very useful. After the explanation the gentleman who had composed the Finance Committee would have no objection to being appointed as members of the Standing Committee.

Mr. Leathes (the Clerk) here read the statement signed by Mr. Scoble, to which Mr. Foggo had referred.

Mr. Taylor said there were many small questions which might have been disposed of by a Committee of the kind described, and that a great deal of good work might have been done by it, but that it did not appear to have ever done anything of the kind. He did not wish of course to make any personal reflection on the Rao Saheb or the other gentlemen composing the Standing Committee, for it was well known that some of the most respected Justices were members of that Committee.

The original resolution and the amendment were then put to the meeting, the latter in the following form:—"That the following gentlemen, members of the Finance Committee, be nominated members of the Standing Committee for the year 1868, and that the Committee be consultative:—Captain Hancock, R.E., H. Maxwell, W. Mollelland, Dosabhoy Framjee, Narayen Wassodeo, and Sorabjee Shapoorjee Bengallee."

The show of hands for the two propositions appeared to be very nearly evenly balanced. The Chairman, however, after counting twice, declared the amendment carried.

MUNICIPAL CONTRACTS.

Mr. Crawford stated that he had four contracts to intimate to the Bench. The first was the contract for watering the roads in 1868. The amount of the contract was Rs. 19,750, and the name of the contractor was Jamsetjee Rutnagar, whose tender was the lowest. The rates, he was glad to state, were exceedingly low. The next contract was for the supply of bullocks and carts, and in this case also the lowest tender had been accepted, the tenderer being Burjorjee Framjee Patel. The rates as compared with former years were—for the fair season per diem in 1868, bullocks (pairs) Rs. 1·9·0, with carts Rs. 1·11; 1867, bullocks (pairs) Rs. 2, with carts Rs. 2; 1866, bullocks (pairs) Rs. 2·4·0, with carts Rs. 2·8·0; and in the monsoon months, 1868, bullocks (pairs) Rs. 1·12·0, with carts Rs. 1·13·0; 1867, bullocks (pairs) Rs. 2·2·0, with carts Rs. 2·4·0 in 1866, bullocks Rs. 3, with carts Rs. 3·4·0. Next came a contract for the supply of hay, the contractor being Dorabjee Framjee Colah, the lowest tenderer. The rates were—in 1868 Rs. 17·15·0 per 1000 lbs., in 1867 Rs. 17 per do., in 1866 Rs. 20 per do. The remaining contract was for the supply of cotton seed, The rate was Rs. 51 per ton of 2,240 lbs, and the contractor was the Mofussil Press and Ginning Co., the lowest tenderer. The average rate for 1867 was Rs. 86·12·9 per ton of 2,240 lbs.

THE CONTROLLER OF MUNICIPAL ACCOUNTS.

The Clerk stated that the next business was to consider the following motion, of which Mr. Vishvanath Narayen Mundlik had given notice;—

"That the Controller of the Municipal accounts be called upon to explain to the Bench his reasons for allowing the Municipal Commissioner to expend nearly 5½ lakhs of Rupees in excess of the sanctioned amount during the year 1866, without reporting the matter for the information and orders of the Bench."

Mr. Vishvanath Narayen in moving the adoption of this proposition, referred to the terms of section 18 of the Municipal Act, which says—"The Governor in Council shall also appoint a Controller of Municipal Accounts, who shall generally supervise the receipts and disbursements of the Municipal Fund, and shall have charge of all Municipal Accounts. The Controller's countersignature shall be necessary upon all cheques drawn against the Municipal Fund; and he shall have power to correspond direct with the Justices and with the Governor in Council: Provided that should he refuse his countersignature to any cheque drawn by the Commissioner, he shall be bound to report the same, with full reasons, within six hours, to the Justices and to the Governor in Council." A budget, continued Mr. Vishvanath, was placed yearly before the Justices, and the budget being passed, he presumed that till the contrary was shown to the satisfaction of the Bench, it should be a guide to the Controller in either giving his assent, or refusing his assent, to expenditure, by consenting or refusing to countersign the cheques of the Municipal Commissioner. The Bench had not yet sufficiently heard from the Controller what, in his opinion, was the mode in which according to the Act, he should either countersign or refuse to countersign such cheques, but he (Mr. Vishvanath) supposed the Act must be considered as giving the Controller the power to carry the provisions of the law in that respect into force. The estimates in the Municipal Budget for the year 1866 had been exceeded by more than 5½ lakhs of rupees, and he for one wished, before any action was taken for the modification of the clause he had read—that is, supposing the enactment to be insufficient to check the Municipal expenditure—to hear from the controller what he had to say on the subject. There might be good or bad reasons for that excess having been allowed: he would not undertake to judge before an official statement of those reasons was laid before the Bench, and it was on this account that he made the proposition which had just been read. He might mention that he had intended at first to bring forward this resolution at the same meeting at which the Budget was discussed, but had willingly postponed it, as he did not wish to embarrass the Municipal Commissioner.

Mr. Mahadeo Narayen Shrigaonkar seconded the resolution.

Captain Hancock expressed regret that this motion had been brought forward at all, not because he thought it was improper in itself, for it was a fact that the excess mentioned had occurred in 1866, and that no report had been made to the Justices in time for them to interfere and stop that expenditure if they thought proper; but because he thought that in the report of the Finance Committee the reasons and causes which had led to the excess not being reported in time to be of any use, had been very fully gone into,—and he might add that he was quite sure the Controller himself was as convinced as anyone of the necessity for some change, and that he was now working hard in maturing measures which would prevent any irregularity of this kind in future years. (Hear, hear.) Under these circumstances he would ask what was the practical use in requiring the Controller to report as to the reasons of shortcomings which existed in his department in 1866, and of giving the Controller—who had plenty on his hands at present—the extra trouble of laying this explanation before the Bench? He (Captain Hancock) might add that the year 1866 was the first year of the budget system as regards the Municipality. Some people thought that all they got to do was to get an Act passed, and then all the financial arrangements which were necessary came into existence of themselves and went on like clock work; but any one who had had experience of those things would be willing to allow for difficulties which must have been the Controller at first setting out. In the case of the Municipality these difficulties were very great. The accounts of the Municipality were in a state of great confusion—he might say dire confusion—at the time when the Act was passed; and for some time afterwards it was impossible to extricate them from the confusion in which they were—indeed he did not think it was possible for the Contro

AMERICAN FINANCE.

(From the Economist.)

Mr. McCulloch's Report is very long, as well as very able, and the number of topics touched upon in it is very great; but, nevertheless, we believe that his principal results may be shortly stated. The "Report" is not only a financial statement, but also something more; it touches on four topics—

(1.) The ordinary revenue and expenditure,
(2.) The amount of the National Debt,
(3.) The state of the currency.
(4.) What arises out of the state of the currency, and is very much connected with it,—the form in which the debt now is, and that in which it ought to be.

The state of the revenue is very simply described: it is that, though the civil war is over, a war taxation, or what would once have been thought so, is still maintained. Before the outbreak of the South, the revenue of the United States was only between twelve and thirteen millions, sterling; but now, taking the dollar at 3s, they are—

	dlrs.
Receipts from Customs	26,462,671
Lands	124,536
Direct tax	630,034
Internal revenue	39,904,130
Miscellaneous sources	6,423,727
	73,595,098

And this means a far heavier taxation than it seems. The Federal Government is for many purposes an additional and extra Government. The usual duties of civil Government,—the protection of life and property, the education of the people, and all common things that an ordinary man knows,—are performed by the State Governments;—these are all which in daily life come before the citizen. Upon this account, De Tocqueville made the monstrous mistake of supposing that there was no *Union* patriotism, but only a *State* attachment; he fancied that the national bond was weak, because the minor bond was conspicuous. But whatever may be the complex political effect, the simple financial effect is painful. An American has to keep two Governments instead of one. Beside a Federal taxation, greater than the English, he has to bear a state taxation too, and in many cities a most heavy municipal taxation by way of third burden. The mode in which this taxation is levied makes its endurance difficult; the internal Revenue Act is the most formidable piece of taxation ever imposed on, and ever *paid* by, any nation since finance began. Every sort of industry—almost every kind of available and conspicuous act—is seized upon and taxed:—a ninety-ninth part of this interference in England would have caused a rebellion; but the United States endure it partly because of their material prosperity, partly from a love of law, but partly also from a sort of admitting apathy which prevents them from being put out when letters do not come, and when trains are late, or as here when taxes rise. Englishmen have a sort of tradition of comfort, and grumble at the pettiest new vexation; but Americans as emigrants into the wilderness have a contrary tradition of discomfort, and say—"Ah! I guess we shall get "'along,' when we could barely keep down our irritation."

Two things, however, mitigate the American prospect. First, that this immense taxation is not required for the expenditure of the country. The expenditure for the year ending June 30, 1867, was as follows:—

	dlrs.
Expenditures for the civil service	7,666,504
Pensions and Indians	3,836,862
War department	14,253,662
Navy department	4,655,191
Interest on the public debt	21,567,238
Total expenditure	52,009,367

So that there was a balance in favour of revenue and in excess of expenditure of 21,585,731*l*. Secondly, Mr. McCulloch proposes to reduce the taxation to the level of the expenditure, or nearly so; his estimate for the year ending 30th June, 1868, is as follows:—

	dlrs.	dlrs.
Receipts from Customs	24,507,286	
Lands	148,119	
Direct tax	97,000	
Internal revenue	31,317,604	
Miscellaneous sources	6,504,219	
		62,574,288
Expenditures for the civil service	7,522,852	
Pensions and Indians	4,872,670	
War department	19,389,538	
Navy department	4,136,955	
Interest on publicdebt	22,877,346	
		58,999,381
Excess of receipts over expenditures (estimated)		3,583,907

Showing that no material surplus is to be retained,—no surplus that is at all comparable to the vast Federal debt, if that is to be liquidated now.

For the particular reductions he recommends, Mr. McCulloch refers to the forthcoming report of Mr. Wells, the Chief Commissioner of Revenue,—so favourably known in England,—and pending its receipt we cannot discuss them. As to the kind of taxation there may be doubts; but as to the amount, we cannot expect that it will be higher than Mr McCulloch proposes. Congress will hardly propose to sustain taxation,—a seemingly unnecessary taxation, since the present outlay of the country does not require it,—when the executive Government wants to reduce taxation. Mr Gladstone lately described the English Parliament "as prone to expenditure and impatient of taxation;" such is the nature of sovereign assemblies. They like what is pleasant, and they hate what is painful.

No doubt, this policy of Mr. McCulloch disregards wholly the somewhat "sensation" finance which, in America, was lately in vogue. The instant the great figures of the war debt were made known, there was a sanguine move in public feeling; it was said—"It is but such and such a sum a year "for more or less years; let us make a great effort and pay "it all off soon." But European thinkers, who know the prosaic, unimpulsive, stern nature of finance, never much believed in these paying paroxysms. The difficulty is not to make these schemes, but to keep them; and we, at least, do not think it wise in the Americans either to make them or keep them. A taxation so complex, so exortionate, and so hindering as their present, is a greater evil than a great debt. They will not benefit posterity by catastrophic liquidation, but injure it; for to pay rapidly, they must submit to taxes which impede and injure industry, and thus make the next generation poorer than it would be.

But the Americans have a far greater financial difficulty than almost any debt or almost any taxation. By a monstrous error in finance,—not liking to impose new taxes,—Mr. Chase tried to feed war by an inconvertible currency, and for a time he seemed to succeed as if by magic. He appeared to be able to make "dollars printed on indifferent paper equal to metallic dollars." Like many currency theorists, only with practice before him and the force of Government behind him, he said—"Let paper be money, and it was money." But there is always a penalty for agreeable expedients in grave conjunctures, and none heavier than in this. Even immediately the Federal Government destroyed their their European credit. It was said—"Who will lend to them? Why, they are "issuing innumerable notes," and they ruined the confidence of many in their persistency, for it was said—"Here is a "nation which undertakes a vast conquest, and will not bear even a little taxation." And now the whole country is in difficulty; the currency is debased, and ought again to be raised to the specie level. But the process is painful. During the easy downward course all commercial men think they are getting richer, for what they sell fetches more; the borrowing class, which is the noisy, enterprising class, is getting richer, for it can pay its debts with less; only the saving and lending class in commercial communities—a comparatively silent race—are injured and get poorer, for they receive year by year less and less in repayment. But the painful upward course is in every respect contrary. Only the uninfluential saving class then gains; the outspoken, industrial, employing class then loses; and all sellers *fancy* they lose,—what they sell does not bring in near so much as last year,—and, in practice, that argument is conclusive and final. The Western farmers of America cannot now see what is the harm of more paper, which makes their corn sell for much more: and as for the unanswerable argument that what they buy is equally dear, and, therefore, they do not gain, they simply evade it by not doing the sum. The gain comes in bulk when they sell their corn, and the loss comes in fragments when they buy their clothes, or boots, or other things. The paper dollar is now about 70 cents to the coin dollar, nearly 3s. instead of 4s 2d; and to raise the paper — the legal tender in which, for six years, loans have been effected and contracts made—to the standard of the specie, would be a long excruciating obligation.

At present, Mr. McCulloch has great powers for the reduction of the currency; and he has reduced it.

The following table—the figures of which we quote from the American *Chronicle*, a most admirable paper well worthy of European study—shows how much he has reduced it:—

CURRENCY ON 1ST NOV. 1865.

	$	$
Greenbacks and fractional currency	454,218,038	
National and State Bank notes	270,000,000	
Interest bearing notes	205,549,042	
		929,767,080
CURRENCY ON 1ST NOV. 1867		
Greenbacks and fractional currency	387,871,277	
National and State Bank notes	297,980,094	
Interest-bearing notes	71,875,040	
		757,726,411
Total reduction in two years		172,040,669

nearly 26 millions sterling.

Much discussion has arisen why this great diminution has not brought the value of paper nearer to the value of gold. But it is evident that by far the greater part of the reduction (say 19,000,000*l*) has been on the interest bearing notes, which (requiring, like Exchequer bills, a daily calculation to settle their value) do not pass easily and rapidly from hand to hand, and are thereby unfitted for the effectual discharge of debts. And, moreover, there was a simultaneous tendency to contraction in the currency itself. When the war ended, the war business—a kind of business always involving much cash payment—at once ceased, and no new channel equally large for currency opened. Paper would have gone down much further in value if Mr. McCulloch had done nothing, and what he did prevented that further depreciation, even if it did not cause the *appreciation* which he expected.

But now that the change from war to peace is complete, every great reduction in the paper currency will tell on the value, and, therefore, a painful process is before the country if it perseveres and is consistent. The House of Representatives is said to be against the contraction, and rather favourable to a new extension of paper currency. The Senate is said to be fixedly opposed to new issues, and rather favourable to contraction; and between these it is very likely that nothing will be done, and that the paper will remain at its present amount. Such a compromise would be likely enough to succeed with business men in England, and we cannot expect the analogous class in America to be at all wiser, if so wise.

The most pressing question, however, arises as to the *form* of the debt. We give the statement of it below as it stood at the close of the war, and it will be evident that it speaks of financial necessity. At a crisis when immense moneys were wanted, they were borrowed in what was, or, seemed at the instant, the easiest way to obtain it nor would the wisest science back any other policy, it is only an incomplete and *doctrinaire* philosophy which interferes with small precepts in absorbing difficulties. But now Mr. McCulloch has been trying to get it into a simple form, and two questions have arisen.

First. The question of the 5-20 bonds, to which so much attention has been given in Europe and to which we have referred before. The law under which they were raised says, that the interest due upon them shall be paid in coin, —but says nothing as to the principal. And, accordingly, extreme Democrats and extreme Republicans, each hoping to catch some bad popular sympathy, have recommended that the technical advantage should be at once seized, and the bonds paid in greenbacks. But Mr. McCulloch proves that the moral understanding was, that principal as well as interest should be paid in coin: that no one dreamt of anything else, for it was supposed gold and paper would be at par when they matured; that they have always circulated in the market on an equal footing, as far as prices go, with other kinds of bonds, of which the principal *is*, by law, to be paid in gold, which market acceptance he justly urges as the best evidence of the lender's belief; that to pay them in paper would be a confiscation of 30 per cent., and nearly fatal to the credit of the United States both at home and abroad. These reasonings have prevailed, and it is all but certain that the bonds will be paid in coin as they ought.

The second difficulty is a legal and local one, but not on that account of less importance. By law, Federal bonds are exempted from State taxation. which, of course, is a great financial facility to the Supreme Government, and, so far, a good to each State which shares in the good of that Government; but, on the other hand, it causes grave dissatisfaction, since one class of wealth enjoys a sort of favouritism which is not liked in an equal Republic, and which comes to light because all State taxation is direct in the simplest form of directness, and is so much annually per cent. upon the principal of a man's property. Any exempted property, therefore, at once presents a conspicuous advantage. Mr McCulloch has an odd stratagem to evade the dilemma; he propose that as the old five per cent. or other bonds mature, 6 per cent. bonds shall be issued to pay them off and in substitution; at last in *name* 6 per cent. bonds, but only 5 per cent. is to be paid on them, 1 per cent. being kept back by the Federal Government, and paid over by the State Government. This seems as if a mortgagor were in name to agree to pay 5 per cent., but to act to the bargain that he is to keep back 1 per cent for his wife and children; and is a most remarkable example of the inevitable difficulties of a Federal State—of a nation, of a country, where there are recognised and powerful *imperia in imperio*.

The whole result of this report is this: that the taxation is still very heavy, but will, probably, be reduced; that the debt has been reduced and the currency too, but that it is very dubious if there will be much further reduction that all the advantages of the United States are economical and popular, arising from the people being well off, and free, and therefore ready to impose burdens on themselves and others; and that their disadvantages arise from the inexperience of the people who do not know the elements of economic laws, and from a complex constitution which raises up endless obstructions at every turn, and throws finance into uncertainty from its never being certain, which "branch" or part of the constitution will happen to be supreme when any particular question has finally to be settled.

On the 31st of August, 1865, the public debt reached the highest point, and was made up of the following items, to wit:—

	$
Funded debt	1,109,568,191
Matured debt	1,503,029
Temporary loans	107,148,713
Certificates of indebtedness	85,093,000
Five per cent. legal tender notes	33,954,239
Compound interest legal tender notes	217,034,160
Seven-thirty notes	830,000,000
United States notes (legal tenders)	433,160,569
Fractional currency	26,344,742
Suspended requisitions uncalled for	2,111,000
Total	2,845,907,626
Deduct cash in Treasury	88,218,055
Balance	2,757,689,571

The following is a statement of the public debt on the 1st of November, 1867:—

DEBT BEARING COIN INTEREST.

	$	c	$	c
5 per cent. bonds	198,345,310	0		
6 — — of 1867 and 1868	14,690,941	80		
6 — — 1881	283,676,600	0		
6 — 5-20 bonds	1,267,898,100	0		
Navy pension fund	13,000,000	0		
			1,778,110,991	80
DEBT BEARING CURRENCY INTEREST.				
6 per cent. bonds	18,942,000	0		
Three year compound interest notes	62,558,940	0		
— 7-30 notes	334,607,700	0		
Three per cent. certificates	11,569,000	0		
			426,768,640	0
MATURED DEBT NOT PRESENTED FOR PAYMENT.				
3 year 7-30 notes, due Aug. 15, 1867	3,571,100	0		
Compound interest notes matured June 10, July 15, Aug. 15, and Oct 15, 1867	9,316,100	0		
Bonds, Texas indemnity	262,000	0		
Treasury notes, acts July 17, 1861, and prior thereto	163,661	64		
Bonds, April 15, 1842	54,061	64		
Treasury notes, March 3, 1863	868,240	0		
Temporary loan	4,108,375	55		
Certificates of indebtedness	34,000	0		
			18,287,538	83
DEBT BEARING NO INTEREST.				
United States notes	357,164,844	0		
Fractional currency	30,706,633	39		
Gold certificates of deposit	14,512,200	0		
			402,385,677	30
Total debt			2,625,502,848	2
Amount in Treasury, coin	111,540,317	35		
Amount in Treasury, currency	22,458,080	67		
			133,998,398	2
Amount of debt, less cash in Treasury			2,491,594,450	0

The following is a statement of receipts and expenditures for the fiscal year ending June 30, 1867:—

RECEIPTS AND EXPENSES OF THE YEAR.

	$	c.	$	c
Receipts from Customs	176,417,810	88		
Lands	1,163,575	76		
Direct tax	4,200,233	70		
Internal revenue	266,027,537	43		
Miscellaneous sources	42,824,852	50		
			490,634,010	27
Expenditures for the civil service	51,110,027	27		
Pensions and Indians	25,579,083	48		
War department	95,224,415	63		
Navy department	31,034,011	4		
Interest on the public debt	143,781,591	91		
			346,729,129	33
Loans paid	746,350,525	94		
Receipts from loans	640,426,910	29		
Reduction of loans			105,923,615	65

The Secretary estimates that the receipts and expenditures for the three quarters ending June 30, 1868, will be as follows:—

	$	c	$	c
Receipts from Customs	115,300,000	0		
Lands	700,000	0		
Internal revenue	155,000,000	0		
Miscellaneous sources	25,000,000	0		
			296,000,000	

The expenditures for the same period, according to his estimates, will be:— $ c

For the civil service	37,000,000	0
For pensions and Indians	22,000,000	0
For the war department including $24,500,000 for bounties	109,000,000	0
For the navy department	22,000,000	0
For the interest on the public debt	114,000,000	0
	295,000,000	
Leaving a surplus of estimated receipts over estimated expenditures of	1,000,000	

THE STANDARD OF RIFLE PRACTICE IN THE ARMY.

(From the Times, Dec. 19.)

More than usual importance attaches to the Report just issued upon the standard of Rifle practice in the army. Not only has the introduction of a breech-loading musket revolutionized the system of tactics, but General Hay informs us in this document that he is now about to retire from his office, and to resign the direction of that School which he has superintended from its first establishment. He avails himself, therefore, of the occasion to state in concise language what he found the practice of the army when he entered upon his duties, what he leaves it now, and what in his judgment should be the course pursued with regard to it in the future. These statistics and opinions are so interesting in themselves, and are concerned so intimately with the efficiency of our national forces, that we place them before the public for notice and appreciation.

When General Hay began his work, the "target practice" of the army was expressed in this result—that an ordinary soldier shooting with a regulation musket could put one bullet out of twenty into a target 18 feet square at 300 yards' distance. This performance, too, General Hay is candid enough to observe, "was as good as public opinion demanded, and as good, probably, as the nature of the old smooth-bore percussion musket required." For all this, however, it was not so good as it ought to have been, inasmuch as other armies were doing a great deal better. The soldiers of Continental States had been trained for many years under a more effective system; so that, although in the revolutionary wars the fire of the British infantry had been considered more deadly than that of any other troops, we had now fallen seriously in arrear. In fact, the character of the old musket and the use to which it was put were thought to have been described without much exaggeration by a sergeant, who stated before a Committee of Inquiry that though if a man fired at random he might, of course, hit the target as probably as any other object, he could not possibly do so if he took aim at it. That was the condition of affairs when our soldiers were first sent to school. We use the phrase advisedly, for the measures adopted amounted to nothing less than the establishment of a system of special education in the army. The organization adopted exactly resembled that employed in civil life. There were training schools, pupil-teachers, prizes, classes and all the forms and terms of ordinary education. Two great "Schools of Musketry" were instituted, one at Hythe and the other at Fleetwood. At these seminaries officers and men were carefully instructed in the principles and practice of rifle shooting, and then despatched to carry their knowledge and impart their acquirements to the various regiments of the army. The results were gradually displayed in an increase of efficiency which, after what we have said, is certainly credible enough, but which is still in no slight degree surprising.

Instead of one shot in twenty taking effect at 300 yards, 96 shots out of 100 were found to take effect at 1,000 yards. That was the result of the Enfield rifle in trained hands, substituted for the old smooth-bore in untrained hands. Still the progress of this education was but gradual. Ten years ago not more than one battalion out of five had received instruction, and of the soldiers actually instructed only 19 per cent. were placed in the first class, while 34 per cent. were left in the third. At the present time all the battalions of the army have been trained, and while 31 per cent. of the men are in the first class, seven per cent. only remain in the third. The average "figure of merit," which was 39 as recently as 1862, is 76 in 1867—a statement which may be taken briefly to mean that the shooting of the army is twice as good now as it was five years ago. We may give one more view of the progress achieved. Speaking of certain experimental performances with musketry recorded in the Reports of 1855 and 1856, General Hay says that, "owing to the improvement in arms, ammunition, the training of the men, and the change from muzzle to breech-loading rifles, the same amount of work would now be far better done, at longer ranges, in one-sixth of time."

We need add nothing to this evidence of the value of Musketry Instruction, but we must now introduce the reader to a topic of some little delicacy. Education, in the army no less than elsewhere, has its questions and its controversies, and one of these questions is almost equivalent in its difficulties to a Conscience Clause. We shall, perhaps, state it most simply by saying that it is a question whether theory should be added to practice in the subjects of instruction. Ought a soldier to be taught merely the rules of good shooting, or the reasons for the rules as well as the rules themselves? General Hay is strongly of opinion that theory is as necessary a branch of education in this matter as practice; indeed, he is possessed with the conviction that practice itself is only to be thoroughly taught through theory. To appreciate the opposition which has been offered, in some degree successfully, to the General's views, let the reader recollect that officers and soldiers, and especially British officers and soldiers, are somewhat impatient of any extraordinary work in the shape of drill. The remark made some years ago, that a British army would rather forgive its commander for the loss of half his men in battle than for what appeared an unnecessary march, points to the spirit of which we are speaking, and will give an idea of its tendency. Now, all this musketry drill was in some sense extraordinary drill. The new instruction was added to the old manual exercise, and represented so much more work. Then, the work was often imposed upon regiments fresh from foreign service, which did, indeed, require the instruction, but which were very little disposed to undergo it. The drill at Hythe was fatiguing and unpopular; nor will it surprise anybody to hear that it was declared to be superfluously long. It was urged, not without likelihood, that a soldier need not be troubled with pedantic theories or scientific doctrines; that it was sufficient if he acquired the practical knowledge to which these theories led, and that the Hythe system of instruction might be curtailed to the advantage as well as to the satisfaction of the pupils concerned. If we now add that what was originally a qualification for marksmen—"a competent knowledge of the laws affecting the flight of the bullet, and the rules to be attended to in maintaining the efficiency of the rifle under all circumstances and conditions"—has recently been abolished, we shall have given an illustration at once of the teaching which prevailed, the objections which were made to it, and the success with which these objections have been sustained.

Now, the legacy which General Hay leaves to his successor and his countrymen on retiring from duty is a protest against this change. He is, as we have said, under the influence of an overpowering belief in the value of theoretical instruction. He thinks that in a great degree it cheapens and facilitates practice itself. He tells a story of nine men who had "never fired from any description of fire-arm," whose instruction, therefore, had been in theory only, and who nevertheless when first taken to fire ball at a target, averaged 69 hits out of 100 shots—a result which he thinks could not have been secured by the most lavish expenditure of ammunition had the teaching been all in practice to the prejudice of theory. But his argument goes far beyond this. He wishes to see the soldier made an intelligent man instead of an automaton. He reminds us that, in future, battles will be won more by the head than the arm. He says that, especially since the introduction of breech-loaders, troops need to be composed and self-reliant, not prodigal of their ammunition, but accustomed to take a just measure of their opportunities and position. All these necessary qualities, he thinks, will be instilled or evoked by the training of theoretical education, and lost if that training be abandoned. With such views he has issued this his last Report on Musketry Instruction, and it is certainly due to his professional services, no less than to the importance of the question itself, that the argument should receive careful consideration

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OTTO MULLER,
Manager.

9, Rampart Row, Bombay, 24th October 1867.

THE AGRA BANK (LIMITED.)

Capital £1,000,000 (one Million Sterling) in 100,000 Shares of £10 each.

Head Office.—NICHOLAS LANE, LOMBARD STREET, LONDON, E.C.
Manager.—M. BALFOUR, Esq.
London Bankers.—MESSRS. GLYN, MILLS, CURRIE, & Co.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 1/10 1/2 per Rupee.

4	do.	1/10 3/8 "
3	do.	1/10 5/16 "
2	do.	1/10 1/4 "
1	do.	1/10 3/16 "
On demand		1/10 1/8 "
On Scotland		1/10 1/16 "

No drafts at six months sight are granted for sums under £50 and sums under £50 are only drawn for on demand.

Interest.

On Deposits repayable on demand will be credited half yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.

On Fixed Deposits subject to 3 months Notice of withdrawal 3 per cent. per ann.

Do.	6	do. 4
Do.	12	do. 5

The Bank takes charge of Government Paper and other Securities for constituents without charge.

All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank, Limited or order.

Hours of business 10 to 3, Saturday 10 to 1.

EDWARD MORRISS, Manager.

Bombay, 18th January 1868.

THE DELHI AND LONDON BANK LIMITED.—ESTABLISHED in India 1844.

Capital *One Million Sterling*, in 20,000 Shares, of £50 each.—Paid up Capital £337,925.

HEAD OFFICE, LONDON—J. C. PARRY, Esq., General Manager.
BRANCHES:—Calcutta, Bombay, Delhi, Lahore, Allahabad, Mussoorie, Lucknow, and Jubbulpore.
London Bankers—Union Bank of London.

EXCHANGE.

6 months' sight	—at 1s. 10 1/4d. per Rupee.	
4 do.	—at 1s. 10 3/8d.	"
3 do.	—at 1s. 10 5/16d.	"
2 do.	—at 1s. 10 3/8d.	"
1 do.	—at 1s. 10 3/16d.	"
On demand	—at 1s. 10 1/8d.	"
On Scotland and Ireland	—at 1s. 10 1/16d.	"
Circular Notes payable throughout Europe	—at 1s. 10d.	"

No Drafts at four months' sight are granted for sums under £50 Sums under £50 are only drawn for on demand.

CURRENT ACCOUNTS

Are made up to the 30th June and 31st of December in each year, and if the balance has not any time during the half year been below Rs. 1,000, Interest at the rate of 2 per cent. per annum is allowed on the minimum monthly balance. No interest is allowed on sums above one lac.

FIXED DEPOSITS.

Subject to 3 months' notice of withdrawal 3 per cent. per annum.

6	ditto	4 do.
12	ditto	6 do.

Any further information as to Rules of Business, &c., may be had on application to the Manager.

Remittances to be endorsed thus:—"Pay to the Delhi and London Bank, Limited, or order."

Hours of Business—10 to 5; Saturdays, 10 to 1.

G. W. BOOKER, Manager,
Delhi and London Bank, Limited,
Bombay, 18th January, 1868.

NATIONAL BANK OF INDIA (LIMITED).

Established in Calcutta 1863, and incorporated under the English Companies Act of 1862, 23rd March 1865.

AUTHORISED CAPITAL—TWO MILLIONS STERLING.
SUBSCRIBED CAPITAL £967,740.
PAID-UP CAPITAL £483,870.
RESERVE FUND £ 30,000.
Head Office—London.
Branches and Agencies.
Calcutta, Bombay, and Madras.
BOARD OF DIRECTORS.

JOHN BORRADAILE, Esq., 25, Gloucester Place, Portman Square.
J. R. BOYSON, Esq., late Solicitor to the Government of Madras.
R. O. CAMPBELL, Esq., of Messrs. Binny & Co. Madras, late President, Bank of Madras.
W. S. FITZWILLIAM, Esq., late Member of the Supreme Legislative Council of India.
W. E. FRERE, Esq., Bombay Civil Service, late member of Council Bombay Government.
R. P. HARRISON, Esq., late Comptroller General of Accounts for India, and Government Director, Bank of Bengal.
E. W. WINDOUS, Esq., Chairman, Union Bank of Ireland.
CHIEF MANAGER.—R. O. SAWERS, Esq.
Calcutta Manager.—R. O. SAWERS, Esq.
Bombay Manager.—J. WINDRAM, Esq.
London Manager.—A. F. HEWETT, Esq.
Madras.—Messrs. BINNY & Co., Agents.
Offices in London.....No. 80, King William Street.
London Bankers.
The Bank of England
and
National Provincial Bank of England.
AGENTS IN SCOTLAND.
British Linen Company Bank.
RULES OF BUSINESS TO BE OBSERVED AT BOMBAY.
EXCHANGE.

The Bank grants Drafts on London, Calcutta, and Madras at the current rates of Exchange. It also negotiates and collects Bills payable in those places. Instructions respecting Family Remittances are carefully attended to, and when requested, and the necessary particulars are furnished, the Bank will forward First Copy of the Bill direct to the parties in England.

CURRENT DEPOSIT ACCOUNTS.

The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on customers' daily balances from Rs. 500 up to Rs. 50,000.

FIXED DEPOSITS.

The Bank receives Money on Fixed Deposit, and allows Interest thereon as follows:—

On Deposits subject to 3 months' notice of withdrawal 4 per cent.
" 6 " " 5 "
" 12 " " 6 "

All Remittances should be made payable to the Manager National Bank of India (Limited), who will be glad to afford any further information respecting the Bank's terms of business.

By order of the Directors,
JAMES WINDRAM, Manager.
National Bank of India, Bombay, 18th November 1867.

FOR SALE.

FOR SALE—A first class BROUGHAM and SOCIABLE by Edward Kesterton, both new and just received. Apply to W. NICOL & Co.

FOR SALE,—One sample 9-Horse Power Portable STEAM ENGINE, complete. Apply to 2, Rampart Row. TIMMIS WORMALD & Co.

HIGH CASTE ARAB HORSES, FOR SALE, consisting of Hunters, Chargers, Racers, and showy Saddle Horses &c.

Jamsejee Cowasjee's Stables, Bhendy Bazar, Parell Road, next door to Mahomed Banker's.

FOR SALE.—TEA, TEA, TEA.—JUST arrived per "JOHN BRIGHT," from China. The best Tea ever imported in Bombay, each kind in small Boxes.

Extra fine Pekoe Congou.
Extra finest Breakfast Congou.
Extra finest Breakfast Soughwong.—Worth Trial.
Apply to DADABHOY RUTTONJEE & Co., Nesbit Lane, Fort.

FOR SALE ON COMMISSION—At the Rooms of BOMANJEE DOSSABHOY, Commission Agent, next to the Book and Tract Society, Esplanade.

1 Very handsome new English-built Cab Buggy on C. springs, by Silk and Sons.
1 Ditto Ditto small Park Phaeton, with moveable Driving box.
1 Nearly new Cab Buggy with Lamps.
1 English-built door Shigram, by Laing and Melvill.
1 Very handsome and small single horse miniature Brougham with circular glasses on front, with lamps, pole and shaft, by W. Kinga & Co., Long Acre.
1 Ditto ditto ditto by E. Davis.
1 Ditto London Sociable ditto.
ALSO
1 New and light Palkie office Shigram with lamps and Shaft.
One nearly new English-built very small Miniature Brougham, with circular glasses on front.
And also,
A very handsome English-built self-driving Cab Phaeton, by Silk and Sons.
One Ditto high wheeled Vaggonet with moveable Head.
One Ditto second-hand English-built Buggy, by Silk and Son.
Property of a Gentleman proceeding to England.
A nearly new English-built four-seated Open Carriage with Lamps, Pole, and Shaft.
One do. Waggonette by Barton & Son.
One Handsome new Miniature Brougham, with circular Glasses in front, open back, and painted dark blue, with Lamps, Pole, and Shaft, by P. Palliser, London.
One Ditto Ditto full size Miniature Do. with Do. by E. Kesterton, Long Acre.
One very small and light Hansom Cab, painted dark green.
A very handsome English-built Cab Buggy, painted dark green and lining to match.
And also,
A few Iron Carriage Lifters for greasing Carriages
One ditto Mail Phaeton or Waggonette, by Jones.
Just unpacked.

A fresh batch of Dog-Carts, Buggies, and Carriage Harness plated on white metal, with round reins, different colored Carriage Rugs, Ladies' and Gentlemen's Riding Whips, patent Clips for reins, Horse, Carriage, and Cloth Brushes, Sami leathers, Horse Clothings, Gentlemen's Racing Saddles, Woollen and plated mounted Pads or Saddle Cloths for Harness, Jamieson's and Jones' Harness Composition, Bradley's Plate Powder, Steel Pole Chains, Spare Steel Bridles for Carriage and Buggy Harness, &c.

A Fresh Batch of New Malvern Dog-Carts.

The above to be seen at the Rooms of the undersigned on the verge of the Elphinstone Cross Road, close to the Book and Tract Society's Depository, Esplanade.

Several other new and second-hand. Different kinds of Carriages to be seen in the other Godown, about 30 yards from the room of the undersigned, on application.

BOMANJEE DOSSABHOY,
Auctioneer and Commission Agent.
Commission Rooms, Esplanade, Bombay; 15th Jan. 1868.

Holloway's Ointment and Pills.—Dangerous Diseases.—How many life-long maladies spring from neglecting trifling symptoms! The pimple, readily curable in the nursery, becomes, through carelessness, the irremediable torment of after life. With a knowledge of the curative powers of Holloway's Ointment and Pills those who fail to use them for extirpating the first seeds of hereditary ailments will have to bear the punishment resulting from their folly. Holloway's remedies will remove eruptions of the skin, scorbutic diseases, and scrofula, and heal every description of ulcer, wound or abrasion. By the use of Holloway's excellent, speedy, and safe medicaments, much pain and immense expense will be saved, and a great benefit be conferred on the present and succeeding generations.

FOR SALE.

IRON ROOFS!!! Two pavillion Iron Roofs for sale, each 300 ft. by 45 ft. Apply to 1, Nesbit Lane, Fort. ALEX. C. BRICE & Co.

FOR SALE.—A CARRIAGE and PAIR. Price one thousand rupees, Horses alone seven hundred rupees, may be seen daily from ten to twelve A. M., Elphinstone College, Gowalia Tank.

FOR SALE.—At Ellichpoor, two large Pucka built Houses, one on the Chickuldal Hills, the other situated at Ellichpoor, both with extensive grounds, and both well let. Apply to FORBES & Co.

FOR SALE, at the Office of this Paper—Price Rs. 4—Rules relating to the winding up of Joint Stock Companies, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

FOR SALE.—A Collection of useful Sentences, &c., in ENGLISH and ARABIC; the whole in Roman Characters. By Bomanji Dosabhai, Moonshie, Author of "Remarks on Governments," &c. Price Rs. 2. CHESSON & WOODHALL.

No. 10 Hummum Street.

KEROSENE OIL — KEROSENE OIL — KEROSENE OIL.—Price reduced to ONE RUPEE per Gallon, a parcel of this Oil of very best quality imported direct from the United States for sale at the above rates. Apply to DOSSABHOY MERWANJEE SON & Co., No. 7, Parsee Bazar Street.

FOR SALE.—Just arrived by Overland Mail and per "CORONA"
Salted Beef in Tierces and Barrel.
Do. Pork do. do.
Preserved Assorted Meat.
Egyptian Flour in